



ANNUAL BUDGET

2012/2013

31 May 2012

1. PURPOSE OF THE REPORT

The purpose of this report is to table the draft multiyear budget for consideration of Kannaland Municipality in terms of Section 24 of the MFMA.

2. INTRODUCTION

2.1 *Mayoral Report Annual Budget 2012/13*

In terms of section 16 (2) of the Municipal Financial Management Act (Act 56 of 2003), it is my privilege to submit the 2012/2013 Medium term Revenue and Expenditure Framework (MTREF) to Council. Section 24 of the MFMA, further states that the municipal Council must at least 30 days before the start of the budget year, consider approval of the annual budget.

As this budget constitutes the proposed to improve the municipalities financial viability, it impacts on the community as a whole and it is thus extremely important to consult the community with a view to accept joint ownership and joint responsibility for the welfare of the municipality's financial affairs.

Ons het n intensiewe gemeenskap deelname proses gevolg om by hierdie begroting uit te kom. Ons Gemeenskap deelname proses het alreeds Oktober 2011 begin en het geëindig op 21 Mei 2012 met ons wykskomitees wat die laaste geleentheid gehad het om voorstelle te maak.

On 4 May 2012 the municipality also had its LGMTEC 3 visit from Provincial Treasury and the Provincial Department of Local Government and Environmental affairs. Provincial Treasury gave their comments and input on the draft budget that served before Council on 30 March 2012. These comments were also taken into consideration when preparing the final budget.

Kannaland Municipal Council's objectives is to create a better place for the entire community as a whole and that is why we are focussing on basic infrastructure and the improvement of service delivery to acceptable level of services.

The Council is in a process of developing an Economic development strategy and reviewing our Spatial Development Plan which will assist us in addressing our impoverished rural communities and improve our economic intervention over a longer term.

Furthermore the council is mindful of the balance it needs to keep between the financial resources and the effect of the tariff increases on the community in particular the poor. The high increase announce by ESKOM is also not supporting our cause. Eskom increases will impact negatively on the input costs of the municipality and have a ripple effect on expenditure which makes the achievement of the service delivery objectives so much more difficult and a greater challenge.

Vigorous efforts will also be embarked on to improve the municipality's debtor's situation by implementing the credit control policy consistently. The liquidity ratio of the municipality has drop significantly but we will work hard in getting it closer 1:1 within the next 5 years.

Taking all of the above into consideration, I submit to you the following estimated expenditure summarised as follows:

TYPE	2012/2013 (000)	2013/2014 (000)	2014/2015 (000)
OPERATING EXPENDITURE	83,967	84,614	89,522
CAPITAL EXPENDITURE	21,665	24,108	24,057
TOTAL	105,632	108,722	113,579

In achieving the above, provision was made for the following:

- Salary increases of 6% in the absence of a collective wage agreement.
- Annual increase in Councillor Remuneration of 5%.
- An increase of 16 % in Eskom's bulk purchase price for electricity.
- Compulsory statutory provision for depreciation of assets and bad debt, and sufficient GRAP provision for post-employment medical contributions and long service awards.

Tariff increases are inevitable to balance the budget as set out above and the proposed tariff adjustments are as follows:

Property rates	6%
Refuse removal	8%
Sewage	8%
Water	8%
Electricity (average)	11%

The average tariff increases amounts to 8 % and these tariffs increase is necessary in order for the municipality to be in a position to expand and improve service delivery. The municipality is not in a position to keep tariff increases within the inflation target mainly because of above inflation increases in its input costs. The cost of electricity, labour and fuel all increase more than the inflation target. The

growth in the revenue base of the municipality is limited due to challenges experience with economic growth within the Kannaland Municipal area.

Kannaland municipality remains committed to our various plans that we put in place to enhance our turnaround strategy and budget implementation programme. The well-being of our citizens is our top priority and this budget 2012/2013 is just the start of our intention to prove our commitment in providing in most basic needs of our community.

Alderman Jeffrey Donson

Executive Mayor

2.2 *Municipal Finance Management Act (Act 56 of 2003) (MFMA)*

Section 24(1) of the Municipal Finance Management Act (Act 56 of 2003) determines that a Municipality must at least 30 days before the start of the budget year consider the approval of the annual budget.

2.3 *Municipal Budget*

DEFINITION OF A MUNICIPAL BUDGET

A municipal budget is generally a projection of future revenues and expenditure. A budget is used to control financial transactions and should also be used as a management and planning tool.

It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP).

A municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.

A Municipal budget is divided into a Capital and an Operating Budget:

- a) A capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits, and the sources of finance from which these expenses will be funded. The municipality spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond one year. Fixed assets include, inter alia, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.
- b) An operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

OBJECTIVE OF A MUNICIPAL BUDGET

The main objective of a municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

3. LGMTEC 3 RECOMMENDATION

During the recent LGMTEC 3 engagement held on the 4th of May 2012, several key issues were highlighted that needs to be addressed by Kannaland Municipality for inclusion into the final tabling and approval of the 2012/13 budget.

The issues highlighted have been summarized into the categories of Responsiveness and Credibility and Sustainability. Kannaland Municipality is therefore advised to revise its Capital and Operating Budget to include the following:“

- *Responsiveness*
 1. *Service Delivery budget Implementation Plan 2011/12 is still outstanding*
 2. *Key sector development plans such as the LED Strategy and Spatial Development Plans were also not completed.*
- *Credibility & Sustainability*
 1. *Draft Budget was not completed in the Municipal Budget Regulation Reporting Format we urge you to take into consideration MBRR when completing and adopting the final budget.*
 2. *Audit of 2011/12 AFS must be completed as it will contribute to the easy financial management process within the municipality.*
 3. *Draft tariff increases were in excess of the inflation target and Kannaland was urged to review these tariff increases to make services more accessible to the greater community.*
 4. *Increase in debtors was raised as a grave concern as it will affect the cash status of the municipality; Kannaland was therefore urged to enforce credit control policies.*
 5. *Kannaland was urges to develop a capital implementation project plan as capital spending was low. Kannaland's net cash position was identified to be low and on a decreasing trend, which therefore poses a great risk for the future cash flow position. Alternative revenue generating mechanism should be considered to improve the cash status of Kannaland Municipality.*

After the tabling of the final budget, another review will be conducted to access if the inputs were taken into consideration and Kannaland will be advised of the outcome thereof. “

- In addressing the issues raised at the LGMTEC 3 Kannaland did the following:
 - ✓ A SDBIP for the 2011/12 financial year was approved and was implemented.
 - ✓ A service provider for the development of the LED strategy has been appointed in it is process.

- ✓ MMRR, Kannaland will comply with the tabling of the final budget.
- ✓ All efforts will be made to submit AFS on the 31st of August 2012.
- ✓ A recovery Plan has been put in place and the status updated on a weekly basis.

4. EXECUTIVE SUMMARY

BUDGET OUTLOOK FOR THE MTREF PERIOD, 2011/2012 — 2013/2014

The proposed total budget for 2012/13 amounts to R 105 683 000 and is comprised of an operating expenditure budget which amounts to R 83 967 000, and a capital expenditure budget of R 21 665 000.

The indicative numbers for the outer years of the MTREF for capital expenditure amount to R 24 108 000 and R 24 057 000 respectively. The indicative figures for the operating budget for the outer years amount to R 84 614 000 and R 89 521 000 respectively.

The table below shows the revenue and expenditure breakdown:

Kannaland Local Municipality operating revenue and expenditure, 2011/2012 — 2013/2014

Financial Performance	Adjusted Budget	Budget Year	Variance	Budget Year +1	Variance	Budget Year +2	Variance
	2011/2012	2012/2013		2013/14		2014/15	
	R'000	R'000		R'000		R'000	
Property rates	-8 353	-8 925	-572	-9 371	-446	-9 840	-469
Service charges	-35 770	-46 974	-11 203	-49 322	-2 349	-51 789	-2 466
Investment revenue	-243	-256	-12	-268	-13	-282	-13
Transfers recognized - operational	-43 043	-46 230	-3 187	-46 332	-102	-48 039	-1 707
Other own revenue	-2 186	-3 299	-1 113	-3 464	-165	-3 637	-173
Total Revenue	-89 596	-105 683	-16 087	-108 758	-3 075	-113 587	-4 829
Employee costs	25 228	27 721	2 493	29 107	1 387	30 563	1 456
Remuneration of councillors	2 299	2 446	147	2 568	122	2 697	128
Depreciation & asset impairment	8 414	8 335	-79	8 746	411	9 183	437
Finance charges	1 321	1 245	-76	1 182	-63	1 111	-71
Materials and bulk purchases	18 170	20 214	2 044	21 225	1 011	23 324	2 099
Transfers and grants	0	5 025	5 025	2 418	-2 607	2 568	150
Other expenditure	23 587	18 983	-4 604	19 368	385	20 075	707
Total Expenditure	79 019	83 968	4 949	84 614	646	89 522	4 908

As can be seen from the matrix above, over the MTREF period the total revenue increases from R 105 683 000 to R 108 758 000 in 2013/14, and expenditure increases correspondingly from R 105 633 million to R 108 722 million.

Kannaland Municipality's total Operating Expenditure amounted to R79 019 000 in the 2011/12 financial year, and increased slightly to R 83 967 000 for the 2012/13 budget, indicating an increase of 6.3 per cent over the previous year.

Sources of revenue:

A municipality's ability to generate revenue is an important consideration for its fiscal sustainability. The tables that follow reflect the overall sources of budgeted revenue for the Kannaland Local Municipality.

Allocations gazetted and published in the DORA indicate that National and Provincial Treasury support Kannaland Municipality.

National Government has increased their allocations from R46 230 million in 2012/13 to R 46 332 million for the 2nd year, and over R48 039 million for 2014/2015.

The Provincial Government allocation for the MTREF period amounts to R 6,937 million.

The Provincial Treasury published the distribution of Provincial allocation in the provincial gazette, and is set out in the table below:

	2012/2013	2013/2014	2013/2014
PROVINCIAL ALLOCATIONS	R'000	R'000	R'000
Conditional Grants:	6937	6418	4630
IHHSDG	5039	5250	4462
CDW OPERATIONAL GRANT	162	168	168
HOUSING CONSUMER EDUCATION GRANT			
MAINTENANCE OF PROCLAIMED ROADS	0	0	0
MOBILITY STRATEGIES			
NON MOTORISED TRANSPORT			
LIBRARY SERVICES	1236		
CLEANEST TOWN COMPETITION			
DEVELOPMENT OF COMMUNITY FACILITIES	500	1000	
Unconditional Grants:			
None			
PROVINCIAL GRAND TOTAL	6937	6418	4630

The following table shows in detail the allocations to Kannaland Municipality as set out in the National budget Division of Revenue Bill (DORA) over the MTREF period:

DORA ALLOCATIONS	2012/2013	2013/2014	2014/2015
	R'000	R'000	R'000
UNCONDITIONAL GRANTS	18989	20515	22157
EQUITABLE SHARE	18989	20515	22157
Equitable Share Formula	18087	19376	20822
Special contribution toward Councillor Remuneration	902	1139	1335
CONDITIONAL GRANTS	20267	14399	15051
INFRASTRUCTURE	16517	12149	12851
MIG	11517	12149	12851
INEP	5000	0	0
ALLOCATIONS IN KIND	0	0	0
RBIG	0	0	0
INEP (Towards Eskom)			
SPECIFIC PURPOSE ALLOCATIONS	3750	2250	2200
LG FMG	1250	1250	1250
EPWP	1000		
MSIG	1500	1000	950
NATIONAL GRANTS TOTAL	39256	34914	37208

Finansiele Beleide

Die volgende beleide / aanpassings tot beleide word voorgestel vir aanvaarding:

- 1) Kannaland - Finansiele Herstelplan / Langtermyn finansiele beplanning (**Aanhangel A**)
- 2) Aanspreeklikheid, Beleggings en kontant bestuurs beleid (**Aanhangel B**)
- 3) Elektrisiteits verliese beleid (**Aanhangel C**)
- 4) Water verliese beleid (**Aanhangel D**)
- 5) Aanpassings tot die Kredietbeheer Beleid – Minimum betalings reelings (**Aanhangel E**)
- 6) Aanpassing tot die Eiendomsbelasting beleid – Landbou rabatte (**Aanhangel F**)

AANBEVELING

1. Dat die Meerjarige Konsep Bedryfsbegroting vir 2012/13 – 2014/15 ten bedrae van R 84,614,160.00 oorweeg word vir goedkeuring in terme van artikel 24 van die MFMA.
2. Dat die Meerjarige Konsep Kapitaalebegroting vir 2012/13 – 2014/15 ten bedrae van R 24,107,750.00 oorweeg word vir goedkeuring in terme van artikel 24 van die MFMA.
3. Dat die voorgeskrywe MBRR skedules deur die Raad goedgekeur word.
4. Dat die tariefverhogings vir die 2012/13 finansiële jaar soos volg oorweeg sal word vir goedkeuring:
 - Elektrisiteit - 11 %
 - Eiendomsbelasting - 6%
 - Water - 8%
 - Sanitasie - 8%
 - Vullisverwydering - 8%
 - Alle ander tariewe - Inflasionêr gekoppelde tariewe
5. Dat die Raad die tariewe lys soos per aanhangsel 1 goedkeur vir implementering.
6. Dat die Raad die finansiële herstelplan / langtermyn finansiële beplannings dokument soos per aanhangsel A aanvaar vir onmiddellike implementering.
7. Dat die Raad die Aanspreeklikheid, beleggings en Kontant Bestuursbeleid soos per aanhangsel B aanvaar vir onmiddellike implementering.
8. Dat die Raad die Elektrisiteits Verliese beleid soos per aanhangsel C aanvaar vir onmiddellike implementering.
9. Dat die Raad die Water Verliese beleid soos per aanhangsel D aanvaar vir onmiddellike implementering.
10. Dat die Raad die voorgestelde aanpassings tot die Kredietbeheer beleid soos per aanhangsel E aanvaar vir onmiddellike implementering.
11. Dat die Raad die voorgestelde aanpassings tot die Eiendomsbelasting beleid soos per aanhangsel F aanvaar vir onmiddellike implementering.
12. Dat die Raad besluit om alle skulde ouer as 3 jaar (uitgesluit eiendomsbelasting) waarvoor die Raad geen kredietbeheerprosesse geïmplementeer het afskryf soos op 31 Mei 2012 in lyn met die Raad se goedgekeurde Skuldafskrywings beleid (Uitgesluit Zoar, omrede hierdie skuld eers van die Provinsiale departement verhaal probeer word).

Budget 2012-2013

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Budget 2012-2013

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Property Rates	Service Charges	Grants Income	Licences & Permits	Agency Fees	Rental of Facilities	Fines	Interest Debtors	Interest Investments	Other Income	Total
-	-	(921 560.00)	-	-	-	-	-	-	(190.00)	(921 750.00)
-	-	-	-	-	-	-	-	-	-	(15 060.00)
-	-	-	-	(950.00)	-	-	(525 000.00)	-	(15 060.00)	(250.00)
(8 925 190.00)	-	(3 797 800.00)	-	-	(269 360.00)	-	-	(255 530.00)	(148 530.00)	(13 247 990.00)
-	-	(2 750 000.00)	-	-	(30 170.00)	-	-	-	(42 120.00)	(3 154 060.00)
-	-	(500 000.00)	-	-	-	-	-	-	(3 800.00)	(530 170.00)
-	-	-	-	-	-	(590.00)	-	-	-	(42 120.00)
-	-	(1 236 000.00)	-	-	(30 010.00)	-	-	-	(15 750.00)	(1 240 390.00)
-	-	(5 039 000.00)	-	-	-	-	-	-	-	(5 069 010.00)
-	-	-	-	-	-	-	-	-	-	(15 750.00)
-	-	-	-	-	-	-	-	-	-	(8 890 220.00)
-	(5 472 200.00)	(3 418 020.00)	-	-	-	-	-	-	(320.00)	(10 248 530.00)
-	(6 260 520.00)	(3 987 690.00)	-	-	-	(1 519 440.00)	-	-	-	(2 041 950.00)
-	-	-	(2 080.00)	(320 430.00)	-	-	-	-	(20.00)	(12 520 800.00)
-	-	(12 517 000.00)	-	-	(3 880.00)	-	-	-	-	(27 000.00)
-	-	(37 000.00)	-	-	-	-	-	-	-	(9 761 350.00)
-	(7 069 450.00)	(2 658 460.00)	-	-	-	-	-	-	(33 240.00)	(37 676 950.00)
-	(28 171 570.00)	(9 367 470.00)	-	-	-	-	-	-	(337 940.00)	-
(8 925 190.00)	(46 973 740.00)	(46 230 000.00)	(2 080.00)	(521 380.00)	(333 420.00)	(1 520 030.00)	(525 000.00)	(255 530.00)	(396 970.00)	(105 5683 340.00)
8.45	44.45	43.74	0.00	0.49	0.32	1.44	0.50	0.24	0.38	(50 330.00)
									Operating (surplus) / Defect	(50 330.00)

[illegible]

Budget 2013-2014												
	EXPENDITURE	Employee Cost	Remuneration Councilors	Debt Imbaliment	Depreciation and Amortisation	Finance Cost	Bulk purchases	General Expenditure	Operating Grant Expenditure	Provisions	Repairs and Maintenance	Total
1001	Council's General Expenses	2 490 760.00	2 565 380.00	-	433 650.00	-	-	1 609 520.00	165 000.00	-	8 280.00	7 276 370.00
1002	Municipal Manager	2 238 090.00	-	36 090.00	579 110.00	-	-	1 226 500.00	-	-	66 150.00	4 099 790.00
1003	Corporate Services	5 314 350.00	-	-	-	-	-	1 417 740.00	-	-	-	6 798 240.00
1004	Postal Agency	-	-	-	-	-	-	540.00	-	-	-	540.00
1005	Property Rates	654 040.00	-	725 030.00	-	-	-	95 010.00	-	-	788 290.00	1 849 860.00
1006	Municipal Buildings	7 852 780.00	-	-	410.00	-	-	407 120.00	-	-	58 130.00	13 821 270.00
1007	Budget and Treasury Services	222 560.00	-	-	200 290.00	-	-	3 460 070.00	2 250 000.00	-	11 030.00	275 910.00
1008	Community Services	-	-	-	43 130.00	-	-	7 360.00	-	-	21 530.00	72 010.00
1009	Cemetery	1 181 260.00	-	-	-	-	-	91 270.00	-	-	2 630.00	1 275 660.00
1010	Library	668 690.00	-	17 540.00	30 240.00	-	-	22 400.00	-	-	74 550.00	279 110.00
1011	Housing	87 490.00	-	-	89 670.00	-	-	27 370.00	-	-	61 620.00	599 740.00
1012	Swimming Pools	-	-	-	414 540.00	-	-	125 610.00	-	-	603 470.00	2 629 810.00
1013	Parks and Recreation	1 002 710.00	-	594 180.00	8 050.00	-	-	421 000.00	-	-	433 460.00	1 633 950.00
1014	Waste Management - Refuse	1 389 020.00	-	747 230.00	1 413 740.00	194 670.00	-	455 830.00	-	-	53 030.00	1 997 970.00
1015	Waste Management - Sewerage	1 303 560.00	-	-	35 280.00	-	-	606 080.00	-	-	586 320.00	4 657 480.00
1016	Traffic	995 770.00	-	-	2 501 440.00	64 010.00	-	509 840.00	-	-	-	-
1017	Public Works	2 324 630.00	-	150 250.00	1 737 870.00	199 820.00	162 000.00	1 299 820.00	-	-	751 980.00	7 226 370.00
1018	Proclaimed Roads	1 361 450.00	-	119 570.00	1 258 660.00	433 530.00	20 762 560.00	477 850.00	-	-	1 125 080.00	25 528 700.00
1019	Water	-	-	-	-	-	-	-	-	-	-	-
1020	Electricity	-	-	-	-	-	-	-	-	-	-	-
TOTAL		29 107 180.00	2 568 360.00	2 820 190.00	8 746 040.00	1 187 030.00	21 224 560.00	12 302 250.00	2 418 000.00	-	4 645 540.00	84 614 160.00
		34.40	3.03	2.86	10.32	1.40	25.08	12.54	2.66	-	5.49	
	Capital								Capital Grant Expenditure			Total
1001	Council's General Expenses	-	-	-	-	-	-	-	-	-	-	-
1002	Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
1003	Corporate Services	-	-	-	-	-	-	-	-	-	-	-
1004	Postal Agency	-	-	-	-	-	-	-	-	-	-	-
1005	Property Rates	-	-	-	-	-	-	-	-	-	-	-
1006	Municipal Buildings	-	-	525 000.00	-	-	-	-	2 000 000.00	-	-	525 000.00
1007	Budget and Treasury Services	-	-	-	-	-	-	-	-	-	-	-
1008	Community Services	-	-	-	-	-	-	-	-	-	-	-
1009	Cemetery	-	-	-	-	-	-	-	4 250 000.00	-	-	4 250 000.00
1010	Library	-	-	-	-	-	-	-	-	-	-	-
1011	Housing	-	-	-	-	-	-	-	-	-	-	-
1012	Swimming Pools	-	-	-	-	-	-	-	-	-	-	-
1013	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-
1014	Waste Management - Refuse	-	-	-	-	-	-	-	-	-	-	-
1015	Waste Management - Sewerage	-	-	183 750.00	-	-	-	-	12 149 000.00	-	-	12 332 750.00
1016	Traffic	-	-	-	-	-	-	-	-	-	-	-
1017	Public Works	-	-	-	-	-	-	-	5 000 000.00	-	-	5 000 000.00
1018	Proclaimed Roads	-	-	-	-	-	-	-	-	-	-	-
1019	Water	-	-	-	-	-	-	-	-	-	-	-
1020	Electricity	-	-	-	-	-	-	-	23 399 000.00	-	-	24 107 750.00
TOTAL		-	-	-	-	-	708 750.00	-	97.06	-	-	-
							2.92					
	INCOME								Interest Investments	Other Income		Total
1001	Council's General Expenses	-	-	-	-	-	-	-	-	(200.00)	-	(988 800.00)
1002	Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
1003	Corporate Services	-	-	-	-	-	-	-	-	(15 830.00)	-	(15 830.00)
1004	Postal Agency	-	-	-	-	-	-	-	-	-	-	-
1005	Property Rates	(9 371 430.00)	-	-	-	(1 010.00)	-	(551 250.00)	-	-	-	(14 025 680.00)
1006	Municipal Buildings	-	-	-	-	-	-	-	-	-	-	-
1007	Budget and Treasury Services	-	-	-	-	(282 850.00)	-	-	(268 310.00)	(155 990.00)	-	(2 674 300.00)
1008	Community Services	-	-	-	-	(31 680.00)	-	-	-	(14 230.00)	-	(2 031 680.00)
1009	Cemetery	-	-	-	-	-	-	-	-	-	-	-
1010	Library	-	-	-	-	(31 520.00)	-	(620.00)	-	-	-	(4 620.00)
1011	Housing	-	-	-	-	-	-	-	-	(16 540.00)	-	(16 540.00)
1012	Swimming Pools	-	-	-	-	-	-	-	-	-	-	-
1013	Parks and Recreation	-	-	-	-	-	-	-	-	(340.00)	-	(9 438 510.00)
1014	Waste Management - Refuse	-	-	-	-	-	-	-	-	-	-	(10 862 050.00)
1015	Waste Management - Sewerage	-	-	-	(2 190.00)	(548 360.00)	-	(1 595 420.00)	-	(30.00)	-	(2 145 070.00)
1016	Traffic	-	-	-	-	-	-	-	-	-	-	-
1017	Public Works	-	-	-	-	-	-	-	-	-	-	-
1018	Proclaimed Roads	-	-	-	-	-	-	-	-	(34 910.00)	-	(15 329 950.00)
1019	Water	-	-	-	-	-	-	-	-	(144 860.00)	-	(34 443 460.00)
1020	Electricity	-	-	-	-	-	-	-	-	-	-	-
TOTAL		(9 371 430.00)	(49 322 460.00)	(46 332 000.00)	(2 190.00)	(547 470.00)	(1 596 040.00)	(551 250.00)	(268 310.00)	(316 930.00)	-	(106 756 210.00)
		8.62	45.35	42.60	0.00	0.50	0.32	1.47	0.51	0.25	0.38	
	Total											(36 500.00)
												(36 500.00)

Budget 2014-2015											

Council's General Expenses		Description	Adjustment Budget 11/12	Expend 31 Dec 11	Available	% Available	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME									
1	1001	129 LED GRANT	-400,000.00	-	-		-	-	-
1	1001	157 EQUITABLE SHARE GRANT	-653,880.00	-326,940.00	-212,500.00	41.66	-759,560.00	-820,600.00	-886,320.00
1	1001	159 CONTRIBUTION COUNCILOR REMUNE	-492,960.00	-246,480.00	-245,000.00	41.66	-	-	-
1	1001	160 CDW GRANT OPERATIONAL SUPPORT	-136,000.00	-	-175,000.00	-100	-162,000.00	-168,000.00	-168,000.00
1	1001	173 GENERAL GRANTS	-536,000.00	-225,000.00	-1,500.00	-100	-	-	-
1	1001	176 REGIONAL BULK INFRASTRUCTURE GRANT	-180.00	-	-	-100	-190.00	-200.00	-210.00
1	1001	188 SUNDRIES	-	-	13.16	-100	-	-	-
EXPENDITURE									
EMPLOYEE COST									
1	1001	282 SALARIES	477,530.00	76,770.00	156,853.80	46.41	976,748.09	1,025,588.09	1,076,868.09
1	1001	283 WAGES	140,000.00	125,170.00	-	-	-	-	-
1	1001	285 OVERTIME	1,200.00	600.00	-	-	-	-	-
1	1001	288 VEHICLE ALLOWANCES	25,000.00	12,500.00	-	-	75,000.00	78,750.00	82,690.00
1	1001	290 CELLPHONE ALLOWANCES	3,000.00	1,500.00	-	-	9,540.00	10,020.00	10,530.00
1	1001	293 VOORSIENING LANGDIENS VERLOF	500,010.00	21,490.00	-	-	525,020.00	551,280.00	578,850.00
1	1001	296 PENSION FUND CONTRIB	10,080.00	5,040.00	-	-	31,308.95	32,878.95	34,528.95
1	1001	418 VOORSIENING MEDIES NA AFTREDE	219,040.00	109,520.00	98,454.20	44.13	234,873.12	246,623.12	258,963.12
1	1001	297 MEDICAL FUND	11,980.00	5,990.00	1,588.83	46.41	9,624.12	10,114.12	10,624.12
1	1001	299 UIF	-	-	-	-	-	-	-
COUNCILLERS REMUNERATION									
1	1001	313 ALLOWANCE MAYOR	433,800.00	-	80,000.00	100	455,490.00	478,270.00	502,180.00
1	1001	314 ALLOWANCE DEPUTY MAYOR	347,040.00	-	48,200.00	96.40	364,400.00	382,620.00	401,760.00
1	1001	315 ALLOWANCE SPEAKER	520,560.00	1,426,680.00	987,824.65	39.27	546,590.00	573,920.00	602,620.00
1	1001	316 PENSION FUND CONTRIBUTION	10.00	38,610.00	-54,236.90	-100	31,750.00	33,340.00	35,010.00
1	1001	317 MEDICAL FUND	-	-	-8,914.80	-100	-	-	-
1	1001	318 VEHICLE ALLOWANCES	539,660.00	64,500.00	-85,050.00	-100	566,650.00	594,990.00	624,740.00
1	1001	319 TELEPHONE/CELLPHONE ALLOWANCES	111,240.00	55,570.00	58,190.55	45.87	116,760.00	122,600.00	128,730.00
1	1001	321 DEPRECIATION AND AMORTISATION	413,000.00	-	3,100.00	100	413,000.00	433,650.00	455,340.00
1	1001	333 DEPRECIATION	-	-	-	-	-	-	-
REPAIRS AND MAINTENANCE									
1	1001	340 RRM: FURNITURE & EQUI	7,500.00	-	-	-	7,880.00	8,280.00	8,700.00
1	1001	355 SMALL ASSETS LIST	-	-	-	-	-	-	-
CAPITAL									
1	1001	373 OPERATING EXPENDITURE - GRANTS	10,920.00	10,920.00	14,224.07	94.82	-	-	-
1	1001	383 GRANTS IN AID	60,000.00	-	165,000.00	94.28	162,000.00	168,000.00	168,000.00
1	1001	394 INSURANCE	14,680.00	14,680.00	-28,600.00	-200	14,980.00	15,730.00	16,520.00
1	1001	395 WORKMEN'S COMPENSATION	9,920.00	9,920.00	-	-	10,120.00	10,630.00	11,170.00
1	1001	396 PUBLICITY & STATIONERY	26,570.00	13,290.00	2,417.05	12.08	20,000.00	21,000.00	22,050.00
1	1001	398 SUBSISTANCE & TRAVEL EXPENSE	6,000.00	3,000.00	24,798.92	82.66	6,120.00	6,430.00	6,760.00
1	1001	399 SUBSISTANCE & TRAVEL EXPENSE	250,000.00	99,980.00	45,009.02	16.67	255,000.00	267,750.00	281,140.00
1	1001	400 TELEPHONE	59,910.00	29,960.00	47,708.04	59.63	61,110.00	64,170.00	67,380.00
1	1001	406 DELEGATION COST	-	-	112,432.00	86.48	-	-	-
1	1001	407 OFFICE EXPENSE, REFRESHMENTS,	9,290.00	4,650.00	326.86	4.53	35,000.00	36,750.00	38,590.00
1	1001	408 ENTERTAINMENT	70,770.00	35,390.00	-3,658.68	-9.09	30,000.00	31,500.00	33,080.00
1	1001	409 TRANSPORT COST (CDW & WARDS)	1,250.00	630.00	5,000.00	100	1,280.00	1,350.00	1,420.00
1	1001	410 CONTRIBUTION BARGAINING COUNCI	70.00	40.00	48.90	36.22	80.00	90.00	100.00
1	1001	418 MEMES VOORGESETTE	500,000.00	-	-	-	510,000.00	535,500.00	562,280.00
1	1001	421 EQUIPMENT RENT, ETC.	20,230.00	10,120.00	7,127.04	35.63	30,640.00	32,180.00	33,790.00
1	1001	422 SUBSCRIPTION FEES (SALGA)	36,000.00	3,000.00	6,865.60	5.28	36,720.00	38,560.00	40,490.00
1	1001	429 LEGAL FEES	700,000.00	155,000.00	290,898.23	66.87	150,000.00	250,000.00	275,570.00
1	1001	432 CLEANING ACCESSORIES	4,240.00	2,120.00	1,064.23	44.34	25,000.00	26,500.00	28,000.00
1	1001	438 COUNCIL CONTRIBUTION SKILLS LE	16,130.00	8,070.00	12,596.39	46.00	16,460.00	17,290.00	18,160.00
1	1001	445 DONATIONS/UPPLIMENT FUNDS	80,300.00	80,300.00	-176,611.29	-128.91	81,910.00	86,010.00	90,320.00
1	1001	446 SUBDIVISION COSTS	33,200.00	16,600.00	10,232.00	12.79	33,870.00	35,570.00	37,350.00
1	1001	454 LOCAL ECONOMIC DEVELOPMENT	600,000.00	121,590.00	200,000.00	100	5,210.00	5,480.00	5,760.00
1	1001	455 PUBLIC PARTICIPATION	5,100.00	5,100.00	-	-	414,200.00	434,910.00	456,660.00
1	1001	460 TOURISM & COM. EVENTS	210,000.00	110,000.00	75,703.60	28.03	35,410.00	37,190.00	39,050.00
1	1001	462 SPECIAL PROJECTS: YOUTH & AIDS	34,710.00	17,360.00	-24,99	-24.99	10,200.00	10,710.00	11,250.00
1	1001	464 ABET TRAINING COST	10,000.00	25,110.00	5,000.00	50.00	61,200.00	64,260.00	67,480.00
1	1001	466 CELL PHONES	60,000.00	1,000.00	-2,902.08	-2.90	10,200.00	10,710.00	11,250.00
1	1001	469 PERSONNEL: ONTHAALKOSTE	10,000.00	62,980.00	7,131.32	4.75	250,000.00	262,500.00	275,630.00
1	1001	474 STUDY LOANS & BURSARIES	100,000.00	50,720.00	-57,633.03	-100	-	-	-
1	1001	484 SPECIAL PROJECTS: MAYOR	97,610.00	48,810.00	-15,793.50	-100	50,000.00	52,500.00	55,130.00
1	1001	494 DISCRETIONARY FUND: DEP MAYOR	-	-	-	-	-	-	-
1	1001	500 CONTRACTED SERVICES	5,505,530.00	2,076,000.00	-19,128.80	-100	6,125,994.28	6,499,764.28	6,937,754.28

Municipal Manager		Description	Adjustment Budget 11/12	Expend 31 Dec. 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME							
1	1002	0 SDBIP	-100,000	0	0	-	-
EXPENDITURE							
EMPLOYMENT COST							
1	1002	282 SALARIES	1,622,810	811,410	1,572,952	1,651,602	1,734,192
1	1002	284 BONUSES	16,000	8,000	49,765	52,255	54,875
1	1002	285 OVERTIME	18,690	9,350	-	-	-
1	1002	288 VEHICLE ALLOWANCES	130,460	65,230	198,000	207,900	218,300
1	1002	289 ALLOWANCES	2,000	1,000	-	-	-
1	1002	290 CELLPHONE ALLOWANCES	14,700	7,350	35,620	37,410	39,290
1	1002	293 LEAVE RESERVE FUND	80,000	77,890	84,000	88,200	92,610
1	1002	296 PENSION FUND CONTRIB	21,380	10,690	122,454	128,584	135,014
1	1002	297 MEDICAL FUND	20,720	10,360	79,387	83,357	87,527
1	1002	299 UIF	6,620	3,310	8,359	8,779	9,219
DEBT IMPAIRMENT			0	0	-	-	-
1	1002	325 BAD DEBT PROVISION	51,770	0	40,860	36,090	37,900
DEPRECIATION AND AMORTIZATION			0	0	-	-	-
1	1002	333 DEPRECIATION	551,530	0	551,530	579,110	608,070
GENERAL EXPENDITURE			0	0	-	-	-
1	1002	394 INSURANCE	4,420	4,420	4,510	4,740	4,980
1	1002	395 WORKMEN'S COMPENSATION	2,420	0	2,470	2,600	2,730
1	1002	396 PRINTING & STATIONERY	50,000	990	51,000	53,550	56,230
1	1002	399 SUBSTANCE & TRAVEL EXPENSE	97,340	48,670	99,290	104,260	109,480
1	1002	400 TELEPHONE	12,300	6,150	12,550	13,180	13,840
1	1002	407 OFFICE EXPENSE, REFRESHMENTS, ENTERTAINMENT	4,630	2,320	4,730	4,970	5,220
1	1002	408 CONTRIBUTION BARGAINING COUNCIL EQUIPMENT RENT, ETC.	14,350	7,180	14,640	15,380	16,150
1	1002	410 COUNCIL CONTRIBUTION SKILLS LE	910	460	930	980	1,030
1	1002	421 EQUIPMENT RENT, ETC.	20,230	10,120	52,640	55,280	58,050
1	1002	423 COUNCIL CONTRIBUTION SKILLS LE	14,570	7,290	14,870	15,620	16,410
1	1002	438 IDP	418,000	6,400	426,360	447,680	470,070
1	1002	453 PUBLIC PARTICIPATION	15,000	-4,840	15,300	16,070	16,880
1	1002	455 MANAGEMENT PERFORMANCE	50,000	0	51,000	53,550	56,230
1	1002	456 CELL PHONES	19,700	9,850	20,100	21,110	22,170
1	1002	472 STRATEGIC PROJECTS	730,000	621,190	244,600	256,830	269,680
1	1002	523 FURNITURE & EQUIPMEN	30	20	40	50	60
1	1002	0 SDBIP	100,000		102,000	107,100	112,460
1	1002	0 ACCESS CONTROL	0		-	-	-
1	1002	0 SUBSTANCE ABUSE STUDY	50,000		51,000	53,550	56,230
1	1002	0 BRANDING	0		-	-	-
1	1002	0 COMMUNICATION	0		-	-	-
TOTAL			4,040,580	1,724,810	3,910,957	4,099,787	4,304,897

Corporate Services		Description	Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME							
1 1003 154	CONTRIBUTION TRAININ	Grants Income	-68,210.00	-34,110.00			
1 1003 181	ADVERTISEMENTS	Other Income	-2,200.00	-1,100.00	-2,310.00	-2,430.00	-2,560.00
1 1003 186	SUNDRIES	Other Income				-40.00	-50.00
1 1003 196	PHOTOCOPIES & FAXES	Other Income	-20.00	-10.00			
1 1003 203	SEARCH FEES	Other Income					
1 1003 204	SUBDIVISION/REZONING	Other Income	-12,110.00	-6,060.00	-12,720.00	-13,360.00	-14,030.00
EXPENDITURE							
EMPLOYEE COST							
1 1003 282	SALARIES	Employee Cost	2,235,920.00	1,117,960.00	3,948,884.19	4,146,334.19	4,353,654.19
1 1003 283	WAGES	Employee Cost	30,000.00	27,200.00			
1 1003 284	BONUSES	Employee Cost	140,000.00	129,750.00	206,183.17	216,493.17	227,323.17
1 1003 285	OVERTIME	Employee Cost	42,710.00	21,350.27	10,000.00	10,500.00	11,030.00
1 1003 286	HOUSING SUBSIDY	Employee Cost	20,810.00	10,410.00	17,796.00	18,686.00	19,626.00
1 1003 288	VEHICLE ALLOWANCES	Employee Cost	314,120.00	157,059.70	299,784.00	314,774.00	330,514.00
1 1003 290	CELLPHONE ALLOWANCES	Employee Cost	4,200.00	2,100.00	25,440.00	26,720.00	28,060.00
1 1003 291	RENT ALLOWANCES	Employee Cost	4,500.00	2,250.00			
1 1003 292	ACTING ALLOWANCES	Employee Cost	140,000.00	120,190.28			
1 1003 293	LEAVE RESERVE FUND	Employee Cost	640.00	320.00	680.00	720.00	760.00
1 1003 296	PENSION FUND CONTRIBUTION	Employee Cost	363,970.00	181,990.00	383,480.51	402,660.51	422,800.51
1 1003 297	MEDICAL FUND	Employee Cost	165,960.00	82,530.00	139,651.20	146,641.20	153,981.20
1 1003 298	GROUP INSURANCE	Employee Cost	4,090.00	2,050.00	1,376.88	1,446.88	1,526.88
1 1003 299	UIF	Employee Cost	19,340.26	9,670.13	27,972.61	29,372.61	30,842.61
REPAIRS AND MAINTENANCE							
1 1003 338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	270.00	140.00			
1 1003 339	R&M: LAND & BUILDINGS	Repairs and Maintenance	10,000.00				
1 1003 340	R&M: FURNITURE & EQUIPMENT	Repairs and Maintenance	60,000.00	11,870.00	63,000.00	66,150.00	69,460.00
CAPITAL							
1 1003 355	SMALL ASSETS LIST	Capital	333,200.00	322,730.00			
GENERAL EXPENDITURE							
1 1003 394	INSURANCE	General Expenditure	7,300.00	7,290.00	7,450.00	7,830.00	8,230.00
1 1003 395	WORKMEN'S COMPENSATION	General Expenditure	20,180.00		20,590.00	21,620.00	22,710.00
1 1003 396	PRINTING & STATIONERY	General Expenditure	180,530.00	90,270.00	165,000.00	173,250.00	181,920.00
1 1003 397	POSTAGE & STAMPS	General Expenditure	5,210.00	2,610.00	5,320.00	5,590.00	5,870.00
1 1003 399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	190,000.00	102,220.04	193,800.00	203,490.00	213,670.00
1 1003 400	TELEPHONE	General Expenditure	60,000.00	45,220.00	61,200.00	64,260.00	67,480.00
1 1003 407	OFFICE EXPENSE, REFRESHMENTS,	General Expenditure	17,440.00	8,720.00	17,790.00	18,680.00	19,620.00
1 1003 409	TRANSPORT COST (CDW & WARDS)	General Expenditure	680.00	340.00	700.00	740.00	780.00
1 1003 410	CONTRIBUTION BARGAINING COUNCIL	General Expenditure	200,000.00	148,420.00	100,000.00	105,000.00	110,250.00
1 1003 414	ADVERTISEMENTS	General Expenditure	40,980.00	20,490.00	41,800.00	43,890.00	46,090.00
1 1003 415	DEEDS REGISTRATIONS	General Expenditure	250,950.00	125,480.00	265,970.00	279,270.00	293,240.00
1 1003 421	EQUIPMENT RENT, ETC.	General Expenditure	50,000.00	45,540.00	51,000.00	53,550.00	56,230.00
1 1003 422	SUBSCRIPTION FEES (SALGA)	General Expenditure					
1 1003 427	TRAINING	General Expenditure					
1 1003 429	LEGAL FEES	General Expenditure	30,000.00	26,480.22	30,600.00	32,130.00	33,740.00
1 1003 430	WERWINGSKOSTE: ONDERHOUD (R&V)	General Expenditure	8,480.00	4,240.00	8,650.00	9,090.00	9,550.00
1 1003 432	CLEANING ACCESSORIES	General Expenditure	1,560.00	780.00	1,600.00	1,680.00	1,770.00
1 1003 433	COURIER COST & TRANSPORT	General Expenditure	10,000.00	10,000.00	10,710.00	11,250.00	11,770.00
1 1003 436	VERHUISING & HERVESTIGINGSKOST	General Expenditure	27,670.00	13,830.36	28,230.00	29,650.00	31,140.00
1 1003 438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	20,000.00	15,000.00	20,400.00	21,420.00	22,500.00
1 1003 440	CONSULTANCY FEES	General Expenditure	30,000.00		30,600.00	32,130.00	33,740.00
1 1003 452	TASK	General Expenditure	20,000.00	11,460.00	20,400.00	21,420.00	22,500.00
1 1003 466	CELL PHONES	General Expenditure					
1 1003 473	TV LICENCES	General Expenditure	480.00	240.00	490.00	520.00	550.00
1 1003 476	MEDIESE REHABILITASIE: PERSONE	General Expenditure					
1 1003 496	BESTUURDERS LISENSIES	General Expenditure					
1 1003 497	CALENDER EVENTS	General Expenditure	29,210.00	14,610.00	35,000.00	36,750.00	38,590.00
1 1003 498	COLLABORATOR LICENCE FEE	General Expenditure	175,110.00		193,000.00	202,650.00	212,790.00
1 1003 499	COLLABORATOR CONTRIBUTION	General Expenditure	38,280.00	19,140.00	20,000.00	21,000.00	22,050.00
1 1003 500	CONTRACTED SERVICES	General Expenditure	20,000.00	18,740.00	20,400.00	21,420.00	22,500.00
1 1003 523	FURNITURE & EQUIPMEN	General Expenditure					
TOTAL			5,240,350.26	2,886,620.00	6,459,380.00	6,782,410.00	7,121,700.00

Postal Agency		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1004	143	SALE POSTAL AGENCIES	Agency Fees	-400	0	(420)	(450)	(480)
1 1004	145	COMMISSION	Agency Fees	-500	0	(530)	(560)	(590)
EXPENDITURE								
GENERAL EXPENDITURE								
1 1004	397	POSTAGE & STAMPS	General Expenditure	500	0	510	540	570
TOTAL				-400	0	(440)	(470)	(500)

Property Rates			Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME									
1	1005	1	RATES	Property Rates	-16,688,530.00	-16,688,530.00	-16,587,100.00	-17,416,460.00	-18,287,290.00
1	1005	10	INTEREST RATES	Interest Debtors	-500,000.00	-393,100.00	-525,000.00	-551,250.00	-578,820.00
1	1005	157	EQUITABLE SHARE GRANT	Grants Income	-3,269,400.00	-1,634,700.00	-3,797,800.00	-4,103,000.00	-4,431,600.00
1	1005	243	DEDUCTION ON RATES- SECTION 17	Property Rates	458,390.00	251,610.00	254,170.00	266,880.00	280,230.00
1	1005	244	DEDUCTION ON RATES - DOMESTIC	Property Rates	251,610.00	341,070.00	341,070.00	358,130.00	376,040.00
1	1005	245	DEDUCTION ON RATES - RURAL REB	Property Rates	6,215,720.00	6,215,720.00	6,412,370.00	6,732,990.00	7,069,640.00
1	1005	250	DEDUCTION ON RATES- CHURCHES I	Property Rates	764,240.00	764,240.00	404,830.00	425,080.00	446,340.00
1	1005	251	DEDUCTION ON RATES- NATURE RES	Property Rates	408,460.00	408,460.00	-	-	-
1	1005	252	DEDUCTION ON RATES - INDIGENT	Property Rates	132,440.00	132,440.00	139,070.00	146,030.00	153,340.00
1	1005	253	DISCOUNT- NON PROFIT ORIGINISAT	Property Rates	104,200.00	104,200.00	110,400.00	115,920.00	121,720.00
1	1005	463	DISCOUNT ON RATES(PLOTS,AGRI,G	Property Rates	-	-	-	-	-
			EXPENDITURE						
			DEBT IMPAIRMENT						
1	1005	325	BAD DEBT PROVISION	Debt Impairment	1,040,120.00	-	820,780.00	725,030.00	761,290.00
			GENERAL EXPENDITURE						
1	1005	397	POSTAGE & STAMPS	General Expenditure	38,700.00	19,350.00	39,480.00	41,460.00	43,540.00
1	1005	521	COMPUTER SOFTWARE / LICENCES	General Expenditure	50,000.00	-	51,000.00	53,550.00	56,230.00
			CONTRIBUTION TO REVALUE RESERVE						
1	1005	818	CONTRIBUTION TO REVALUE RESERVE	Provisions	1,500,000.00	-	-	-	-
			TOTAL		-9,494,050.00	-10,361,920.00	-12,336,730.00	-13,205,640.00	-13,989,340.00

Municipal Buildings		Description		Adjustment Budget 10/11	Expend 18 March 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1006	55	RENT TOWN HALL	Rental of Facilities	-18,080	-9,038	(18,990)	(19,940)	(20,940)
1 1006	57	RENT MUNICIPAL HOUSING	Rental of Facilities	-30,410	-15,202	(131,940)	(138,540)	(145,470)
1 1006	58	RENT EQUIPMENT	Rental of Facilities	-1,000	0	(1,050)	(1,110)	(1,170)
1 1006	61	RENT : CALI & VODACOM	Rental of Facilities	-80,230	-40,112	(84,250)	(88,470)	(92,900)
1 1006	63	RENT BUILDINGS - ZOAR	Rental of Facilities	-31,550	-15,770	(33,130)	(34,790)	(36,530)
EXPENDITURE								
EMPLOYEE COST								
1 1006	282	SALARIES	Employee Cost	208,840	104,418	407,493	427,873	449,273
1 1006	283	WAGES	Employee Cost	90,000	70,670	-	-	-
1 1006	284	BONUSES	Employee Cost	20,000	17,403	29,619	31,109	32,669
1 1006	285	OVERTIME	Employee Cost	530	263	3,000	3,150	3,310
1 1006	288	VEHICLE ALLOWANCES	Employee Cost	81,910	40,953	81,906	86,006	90,316
1 1006	293	LEAVE RESERVE FUND	Employee Cost	9,000	7,030	9,450	9,930	10,430
1 1006	296	PENSION FUND CONTRIBUTION	Employee Cost	37,590	18,795	63,977	67,177	70,537
1 1006	297	MEDICAL FUND	Employee Cost	22,250	11,120	24,106	25,316	26,586
1 1006	299	UIF	Employee Cost	3,210	1,601	3,306	3,476	3,656
DEPRECIATION AND AMORTISATION								
1 1006	333	DEPRECIATION	Depreciation and Amortisation	390	0	390	410	440
REPAIRS AND MAINTENANCE								
1 1006	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	15,000	3,786	15,750	16,540	17,370
1 1006	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	700,000	401,375	735,000	771,750	810,340
1 1006	340	R&M: FURNITURE & EQUIPMENT	Repairs and Maintenance	800	0	-	-	-
CAPITAL								
1 1006	355	SMALL ASSETS LIST	Capital	10,000	1,099	-	-	-
GENERAL EXPENDITURE								
1 1006	361	FINES AND PENALTIES	General Expenditure	70	31	80	90	100
1 1006	394	INSURANCE	General Expenditure	29,350	29,348	29,940	31,440	33,020
1 1006	395	WORKMEN'S COMPENSATION	General Expenditure	1,400	0	1,430	1,510	1,590
1 1006	396	PRINTING & STATIONERY	General Expenditure	0	0	-	-	-
1 1006	399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	7,500	0	7,650	8,040	8,450
1 1006	405	SERVICE FEES ELECTRICITY & WAT	General Expenditure	304,850	152,422	310,950	326,500	342,830
1 1006	410	CONTRIBUTION BARGAINING COUNCIL	General Expenditure	50	25	60	70	80
1 1006	432	CLEANING ACCESSORIES	General Expenditure	21,660	10,827	22,100	23,210	24,380
1 1006	437	UNIFORMS	General Expenditure	2,000	0	2,040	2,150	2,260
1 1006	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	2,990	1,495	3,050	3,210	3,380
1 1003	523	FURNITURE & EQUIPMENT	General Expenditure	10,170	5,085	10,380	10,900	11,450
TOTAL				1,418,290	797,623	1,492,316	1,567,006	1,645,456

Budget and Financial Services		Description	Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME							
1 1007	90	INTEREST ON INVESTMENT	-243,360	-121,676	(255,559)	(268,310)	(281,720)
1 1007	147	ADMIN ON INSURANCE	0	0	0	0	0
1 1007	155	FINANCIAL MANAGEMENT GRANT (DO	-1,250,000	0	(1,250,000)	(1,250,000)	(1,450,000)
1 1007	156	SUBSIDY RECEIVED - MSIG	-1,720,000	0	(1,500,000)	(1,000,000)	(950,000)
1 1007	184	BUILDING PLAN FEES	-46,690	23,341	(49,030)	(51,490)	(54,070)
1 1007	186	SUNDRIES	-9,610	-4,803	(10,100)	(10,610)	(11,150)
1 1007	196	PHOTOCOPIES & FAXES	-200	0	(210)	(230)	(250)
1 1007	203	STARCH FEES	-110	-50	(120)	(130)	(140)
1 1007	204	SUBDIVISION/REZONING	0	0	0	0	0
1 1007	214	SURPLUS CASH	-170	-84	(180)	(190)	(200)
1 1007	222	CLEARANCE CERTIFICATES	-18,450	-9,273	(19,380)	(20,350)	(21,370)
1 1007	223	VALUATION CERTIFICATES	-10,620	-5,308	(11,160)	(11,720)	(12,310)
1 1007	231	TELEPHONE RECOVERIES	-55,570	-27,780	(58,350)	(61,270)	(64,340)
EXPENDITURE							
EMPLOYEE COST							
1 1007	282	SALARIES	4,019,570	2,009,781	5,275,959	5,539,759	5,816,749
1 1007	283	WAGES	10,000	9,000	0	0	0
1 1007	284	BONUSES	240,000	221,285	363,772	381,962	401,062
1 1007	285	OVERTIME	12,380	6,186	0	0	0
1 1007	286	HOUSING SUBSIDY	13,080	6,538	19,116	20,076	21,086
1 1007	287	STANDBY ALLOWANCES	66,720	33,359	0	0	0
1 1007	288	VEHICLE ALLOWANCES	56,000	28,000	443,017	465,177	488,437
1 1007	289	ALLOWANCES	6,290	3,142	0	0	0
1 1007	290	CELLPHONE ALLOWANCES	12,000	6,000	24,000	25,200	26,460
1 1007	291	RENT ALLOWANCES	15,000	7,500	18,000	18,900	19,850
1 1007	292	ACTING ALLOWANCES	38,900	19,448	0	0	0
1 1007	293	LEAVE RESERVE FUND	100,000	89,212	105,000	110,250	115,770
1 1007	296	PENSION FUND CONTRIBUTION	487,370	243,682	727,875	764,275	802,495
1 1007	297	MEDICAL FUND	252,290	126,142	436,810	458,660	481,500
1 1007	298	GROUP INSURANCE	12,250	6,125	22,871	25,331	25,331
1 1007	299	UIF	29,950	14,975	42,374	44,494	46,724
DEPRECIATION AND AMORTIZATION							
1 1007	333	DEPRECIATION	190,750	0	190,750	200,790	210,310
REPAIRS AND MAINTENANCE							
1 1007	338	R&M: TOOLS & EQUIPMENT	2,210	1,104	0	0	0
1 1007	339	R&M: LAND & BUILDINGS	360	0	0	0	0
1 1007	340	R&M: FURNITURE & EQUIPMENT	18,280	9,138	50,000	52,960	55,130
1 1007	344	R&M: VEHICLES	5,100	0	5,360	5,650	5,920
CAPITAL							
1 1007	355	SMALL ASSETS LIST	250,000	103,892	500,000	555,000	551,250
FRUITLESS AND WASTEFULL EXPENDITURE							
1 1007	361	FINES AND PENALTIES PAID TO CR	4,550	2,275	0	0	0
GRANT EXPENDITURE							
1 1007	373	OPERATING EXPENDITURE - GRANTS	2,970,000	3,620	2,750,000	2,250,000	2,400,000
GENERAL EXPENDITURE							
1 1007	328	COLLECTING COSTS	39,630	19,813	40,430	42,460	44,590
1 1007	394	INSURANCE	113,420	113,396	115,670	121,480	127,540
1 1007	395	WORKMEN'S COMPENSATION	34,000	0	34,680	36,420	38,350
1 1007	396	PRINTING & STATIONERY	110,000	78,841	112,200	117,810	123,710
1 1007	397	POSTAGE & STAMPS	361,340	180,669	300,000	315,000	330,750
1 1007	398	SUBSISTANCE & TRAVEL EXPENSE	80,000	55,007	81,600	85,680	89,970
1 1007	400	TELEPHONE	245,000	143,123	249,900	262,400	275,520
1 1007	402	FUEL & OIL	42,110	21,053	42,960	45,110	47,170
1 1007	405	SERVICE FEES ELECTRICITY & WAT	81,970	40,985	83,610	87,800	92,190
1 1007	407	OFFICE EXPENSE, REFRESHMENTS,	3,830	1,913	3,910	4,110	4,320
1 1007	410	CONTRIBUTION BARGAINING COUNCIL	1,790	895	1,830	1,890	2,030
1 1007	414	ADVERTISEMENTS	25,000	15,512	25,500	26,780	28,120
1 1007	415	BEEDS REGISTRATIONS	3,000	0	3,060	3,220	3,390
1 1007	416	BANK COSTS	144,380	72,187	147,270	154,640	162,380
1 1007	421	EQUIPMENT RENT, ETC.	50,560	25,278	51,580	54,160	56,870
1 1007	423	LICENCES	20,000	0	20,400	21,420	22,500
1 1007	426	PROGRAMS NCR	400,000	362,023	408,000	428,400	449,820
1 1007	427	TRAINING	30,720	15,360	31,340	32,910	34,560
1 1007	428	AUDIT FEES	998,000	6,898	926,160	972,470	1,021,100
1 1007	429	LEGAL FEES	18,980	9,490	19,360	20,330	21,350
1 1007	430	WERVINGSKOSTE: ONDERHOUD (R&V	2,870	1,431	2,930	3,080	3,240
1 1007	432	CLEANING ACCESSORIES	370	185	380	400	420
1 1007	433	COURIER COST & TRANSPORT	3,500	3,570	3,570	3,750	3,940
1 1007	437	UNIFORMS	41,720	20,858	42,560	44,650	46,930
1 1007	438	COUNCIL CONTRIBUTION SKILLS LE	30,420	15,210	31,030	32,590	34,220
1 1007	466	CELL PHONES	40,000	35,380	40,800	42,840	44,990
1 1007	468	RENTAL WIRELESS HIGH SITES	0	0	0	0	0
1 1007	521	COMPUTER SOFTWARE / LICENCES	500,000	23,989	450,000	472,500	496,130
1 1007	500	CONTRACTED SERVICES	24,000	16,754	24,480	25,710	27,000
1 1007	521	COMPUTER SOFTWARE /					
TOTAL			8,814,860	4,034,383	11,116,054	11,671,944	12,255,714

Community Halls		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1008	66	RENT COMMUNITY HALL	Rental of Facilities	-28,730.00	-14,362.65	-30,170.00	-31,680.00	-33,270.00
1 1008	0	MULTI PURPOSE CENTRE	Grants Income	-250,000.00		-500,000.00	-2,000,000.00	-
EXPENDITURE								
EMPLOYEE COST								
1 1008	282	SALARIES	Employee Cost	185,300.00	92,647.50	142,777.56	149,917.56	157,417.56
1 1008	284	BONUSES	Employee Cost	15,000.00	10,719.25	11,898.13	12,498.13	13,128.13
1 1008	285	OVERTIME	Employee Cost	24,840.00	12,417.84	8,000.00	8,400.00	8,820.00
1 1008	286	HOUSING SUBSIDY	Employee Cost	-	-	-	-	-
1 1008	293	LEAVE RESERVE FUND	Employee Cost	480.00	240.00	510.00	540.00	570.00
1 1008	296	PENSION FUND CONTRIBUTION	Employee Cost	33,360.00	16,676.58	25,699.96	26,989.96	28,339.96
1 1008	297	MEDICAL FUND	Employee Cost	22,810.00	11,404.80	21,283.20	22,353.20	23,473.20
1 1008	299	UIF	Employee Cost	2,320.00	1,158.70	1,761.55	1,851.55	1,951.55
REPAIRS AND MAINTENANCE								
1 1008	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	10,000.00	31.26	10,500.00	11,030.00	11,590.00
GRANT EXPENDITURE								
1 1008		OPERATING EXPENDITURE : GRANTS	Operating Grant Expenditure			500,000.00		-
1 1008		OPERATING EXPENDITURE : GRANTS	Capital Grant Expenditure				2,000,000.00	-
GENERAL EXPENDITURE								
1 1008	394	INSURANCE	General Expenditure	7,290.00	7,285.65	7,440.00	7,870.00	8,220.00
1 1008	395	WORKMEN'S COMPENSATION	General Expenditure	2,870.00	-	2,990.00	3,080.00	3,240.00
1 1008	396	PRINTING & STATIONERY	General Expenditure	250.00	-	260.00	280.00	300.00
1 1008	399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	-	-	-	-	-
1 1008	402	FUEL & OIL	General Expenditure	5,110.14	2,555.07	5,220.14	5,490.14	5,770.14
1 1008	405	SERVICE FEES ELECTRICITY & WAT	General Expenditure	21,650.00	10,821.80	22,090.00	23,200.00	24,360.00
1 1008	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	150.00	73.80	160.00	170.00	180.00
1 1008	432	CLEANING ACCESSORIES	General Expenditure	20.00	7.85	30.00	40.00	50.00
1 1008	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	2,070.00	1,031.31	2,120.00	2,230.00	2,350.00
1 1008	444	MATERIAL & STOCK	General Expenditure	2,890.00	1,444.30	-	-	-
1 1008	466	CELL PHONES	General Expenditure	-	-	-	-	-
TOTAL				57,680	154,153	232,511	244,211	256,491

Cemetery		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1009	202	BUILDING OF GRAVES	Other Income	-4,000.00	2,000.00	-4,200.00	-4,410.00	-4,640.00
1 1009	219	REFRIDGERATION	Other Income	-6,610.00	-3,302.64	-6,950.00	-7,300.00	-7,670.00
1 1009	221	SALES PLOTS	Other Income	-29,490.00	-14,743.70	-30,970.00	-32,520.00	-34,150.00
EXPENDITURE								
EMPLOYEE COST								
1 1009	282	SALARIES	Employee Cost	-	-	-	-	-
1 1009	283	WAGES	Employee Cost	1,000.00	900.00	-	-	-
1 1009	285	OVERTIME	Employee Cost	-	-	-	-	-
1 1009	293	LEAVE RESERVE FUND	Employee Cost	1,200.00	1,200.00	-	-	-
1 1009	299	UIF	Employee Cost	50.00	21.00	-	-	-
DEPRECIATION AND AMORTITATION								
1 1009	333	DEPRECIATION	Depreciation and Amortitation	41,060.00	-	41,060.00	43,120.00	45,280.00
REPAIRS AND MAINTENANCE								
1 1009	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	10,000.00	-	10,500.00	11,030.00	11,590.00
1 1009	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	-	-	10,000.00	10,500.00	11,030.00
GENERAL EXPENDITURE								
1 1009	394	INSURANCE	General Expenditure	2,160.00	2,154.92	2,210.00	2,330.00	2,450.00
1 1009	395	WORKMEN'S COMPENSATION	General Expenditure	1,300.00	-	1,330.00	1,400.00	1,470.00
1 1009	405	SERVICE FEES ELECTRICITY & WAT	General Expenditure	1,970.00	983.22	2,010.00	2,120.00	2,230.00
1 1009	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	50.00	-	60.00	70.00	80.00
1 1009	432	CLEANING ACCESSORIES	General Expenditure	500.00	-	510.00	540.00	570.00
1 1009	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	830.00	-	850.00	900.00	950.00
1 1009	450	PAUPER FUNERALS	General Expenditure	15,000.00	10,890.00	-	-	-
1 1009	477	GRAFGEDELDE TERUGBETAAL	General Expenditure	-	-	-	-	-
TOTAL				35,020	103	26,410	27,780	29,190

Library		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1010	118 FINES LIBRARY	Fines		-560.00	-275.44	-590.00	-620.00	-660.00
1 1010	151 GRANTS PROVINCIAL ALLOCATIONS	Grants Income		-1,076,710.00	-1,019,000.00	-1,236,000.00	-	-
1 1010	195 PHOTOCOPIES	Other Income		-2,600.00	-1,298.79	-2,730.00	-2,870.00	-3,020.00
1 1010	201 COLLECTION LOST BOOKS	Other Income		-1,010.00	-500.56	-1,070.00	-1,130.00	-1,190.00
	EXPENDITURE							
	EMPLOYEE COST							
1 1010	282 SALARIES	Employee Cost		714,980.00	337,986.00	924,420.00	970,650.00	1,019,190.00
1 1010	283 WAGES	Employee Cost		1,500.00	1,000.00	-	-	-
1 1010	284 BONUSES	Employee Cost		54,700.00	54,678.80	59,770.00	62,760.00	65,900.00
1 1010	285 OVERTIME	Employee Cost		-	-	-	-	-
1 1010	291 RENT ALLOWANCES	Employee Cost		3,000.00	1,500.00	3,000.00	3,150.00	3,310.00
1 1010	292 ACTING ALLOWANCES	Employee Cost		-	-	-	-	-
1 1010	296 PENSION FUND CONTRIBUTION	Employee Cost		102,510.00	46,714.32	115,550.00	121,330.00	127,400.00
1 1010	297 MEDICAL FUND	Employee Cost		-	-	9,240.00	9,710.00	10,200.00
1 1010	298 GROUP INSURANCE	Employee Cost		3,350.00	1,673.28	3,820.00	4,020.00	4,230.00
1 1010	299 UIF	Employee Cost		7,210.00	3,603.22	9,180.00	9,640.00	10,130.00
	DEPRECIATION AND AMORTISATION							
	CAPITAL							
1 1007	355 SMALL ASSETS LIST	Capital		-	-	10,000.00	-	-
1 1010	333 DEPRECIATION	Depreciation and Amortisation		-	-	-	-	-
	REPAIRS AND MAINTENANCE							
1 1010	340 R&M: FURNITURE & EQUIPMENT	Repairs and Maintenance		1,000.00	-	2,500.00	2,630.00	2,770.00
	GRANT EXPENDITURE							
1 1010	373 OPERATING EXPENDITURE : GRANTS	Grant Expenditure		-	-	-	-	-
	GENERAL EXPENDITURE							
1 1010	394 INSURANCE	General Expenditure		2,980.00	2,975.84	3,040.00	3,200.00	3,360.00
1 1010	395 WORKMEN'S COMPENSATION	General Expenditure		5,340.00	-	5,450.00	5,730.00	6,020.00
1 1010	396 PRINTING & STATIONERY	General Expenditure		5,000.00	767.40	7,510.00	7,890.00	8,290.00
1 1010	397 POSTAGE & STAMPS	General Expenditure		1,000.00	-	1,020.00	1,080.00	1,140.00
1 1010	399 SUBSISTANCE & TRAVEL EXPENSE	General Expenditure		8,000.00	7,250.60	8,160.00	8,570.00	9,000.00
1 1010	400 TELEPHONE	General Expenditure		7,100.00	3,548.07	7,250.00	7,620.00	8,010.00
1 1010	405 SERVICE FEES ELECTRICITY & WAT	General Expenditure		14,130.44	7,065.22	15,000.00	15,750.00	16,540.00
1 1010	407 OFFICE EXPENSE, REFRESHMENTS,	General Expenditure		550.00	-	500.00	530.00	560.00
1 1010	410 CONTRIBUTION BARGAINING COUNCI	General Expenditure		370.00	184.50	380.00	400.00	420.00
1 1010	421 EQUIPMENT RENT, ETC.	General Expenditure		10,120.00	5,055.62	10,400.00	10,920.00	11,470.00
1 1010	432 CLEANING ACCESSORIES	General Expenditure		1,000.00	261.13	9,000.00	9,450.00	9,930.00
1 1010	438 COUNCIL CONTRIBUTION SKILLS LE	General Expenditure		8,470.00	3,746.87	8,640.00	9,080.00	9,540.00
1 1010	443 LOST BOOKS	General Expenditure		2,000.00	-	11,000.00	11,550.00	12,130.00
	TOTAL			-126,570	-543,064	-15,560	1,271,040	1,334,670

Housing		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1011	170	INTEGRATED HOUSING & HUMAN SET	Grants Income	-5,272,000	0	(5,039,000)	(4,250,000)	(4,462,000)
1 1011	198	RENT INSTALMENTS	Rental of Facilities	-28,580	-14,287	(30,010)	(31,520)	(33,100)
EXPENDITURE								
EMPLOYEE COST								
1 1011	282	SALARIES	Employee Cost	196,250	98,122	391,687	411,277	431,847
1 1011	284	BONUSES	Employee Cost	15,900	15,829	32,641	34,281	36,001
1 1011	288	VEHICLE ALLOWANCES	Employee Cost	62,040	31,015	86,419	90,749	95,289
1 1011	292	ACTING ALLOWANCES	Employee Cost	3,150	1,574	-	-	-
1 1011	293	LEAVE RESERVE FUND	Employee Cost	640	320	680	720	760
1 1011	296	PENSION FUND CONTRIBUTION	Employee Cost	35,330	17,662	70,504	74,034	77,744
1 1011	297	MEDICAL FUND	Employee Cost	28,520	14,256	51,458	54,038	56,748
1 1011	299	UIF	Employee Cost	1,510	752	3,404	3,584	3,764
DEBT IMPAIRMENT								
1 1011	325	BAD DEBT PROVISION	Debt Impairment	43,390	0	45,560	47,840	50,240
DEPRECIATION AND AMORTISATION								
1 1011	333	DEPRECIATION	Depreciation and Amortisation	113,700	0	34,240	30,240	31,760
CAPITAL								
1 1011	355	SMALL ASSETS LIST	Capital	2,000	0	-	-	-
GRANT EXPENDITURE								
1 1011	373	OPERATING EXPENDITURE : GRANTS	Capital Grant Expenditure	5,272,000		5,039,000	4,250,000	4,462,000
GENERAL EXPENDITURE								
1 1011	394	INSURANCE	General Expenditure	14,700	14,674	15,000	15,750	16,540
1 1011	395	WORKMEN'S COMPENSATION	General Expenditure	1,940	0	1,980	2,080	2,190
1 1011	396	PRINTING & STATIONERY	General Expenditure	550	0	570	600	630
1 1011	399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	790	395	810	860	910
1 1011	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	50	25	60	70	80
1 1011	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	2,790	1,395	2,850	3,000	3,160
TOTAL				494,670	181,731	707,860	737,603	774,563

Swimming Pools			Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME									
1	1012	40	INCOME SWIMMINGPOOL	Other Income	-15,000.00	-9,776.48	-15,750.00	-16,540.00	-17,370.00
EXPENDITURE									
EMPLOYEE COST									
1	1012	282	SALARIES	Employee Cost	54,050.00	27,024.00	60,784.21	63,824.21	67,024.21
1	1012	283	WAGES	Employee Cost	1,500.00	1,000.00	-	-	-
1	1012	284	BONUSES	Employee Cost	7,000.00	4,504.00	5,065.35	5,325.35	5,595.35
1	1012	285	OVERTIME	Employee Cost	4,820.00	2,405.06	5,000.00	5,250.00	5,520.00
1	1012	287	STANDBY ALLOWANCES	Employee Cost	3,130.00	1,562.88	-	-	-
1	1012	293	LEAVE RESERVE FUND	Employee Cost	800.00	400.00	840.00	890.00	940.00
1	1012	296	PENSION FUND CONTRIBUTION	Employee Cost	9,730.00	4,864.32	10,941.16	11,491.16	12,071.16
1	1012	299	UIF	Employee Cost	740.00	368.96	667.81	707.81	747.81
DEPRECIATION AND AMORTITATION									
1	1012	333	DEPRECIATION	Depreciation and Amortisation	85,400.00	-	85,400.00	89,670.00	94,160.00
CAPITAL									
1	1012	355	SMALL ASSETS LIST	Capital	3,980.00	1,990.00	-	-	-
REPAIRS AND MAINTENANCE									
1	1012	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	20,000.00	13,740.00	60,000.00	63,000.00	66,150.00
1	1012	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	880.00	384.57	10,000.00	10,500.00	11,030.00
1	1012	340	R&M: FURNITURE & EQUIPMENT	Repairs and Maintenance	200.00	-	1,000.00	1,050.00	1,110.00
GENERAL EXPENDITURE									
1	1012	394	INSURANCE	General Expenditure	720.00	718.31	740.00	780.00	820.00
1	1012	402	FUEL & OIL	General Expenditure	950.00	473.31	970.00	1,020.00	1,080.00
1	1012	404	CHEMICALS	General Expenditure	19,410.00	9,702.48	19,800.00	20,790.00	21,830.00
1	1012	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	50.00	24.60	60.00	70.00	80.00
1	1012	432	CLEANING ACCESSORIES	General Expenditure	2,600.00	1,297.59	2,660.00	2,800.00	2,940.00
1	1012	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	670.00	334.69	690.00	730.00	770.00
1	1012	444	MATERIAL & STOCK	General Expenditure	610.00	-	630.00	670.00	710.00
1	1012	466	CELL PHONES	General Expenditure	500.00	-	510.00	540.00	570.00
TOTAL					202,740	61,018	250,010	262,570	275,780

Parks and Recreation			Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
EXPENDITURE									
EMPLOYEE COST									
1 1013	282	SALARIES	Employee Cost	-	-	-	-	-	-
1 1013	283	WAGES	Employee Cost	-	-	-	-	-	-
1 1013	285	OVERTIME	Employee Cost	-	-	-	-	-	-
1 1013	299	UIF	Employee Cost	-	-	-	-	-	-
		DEPRECIATION AND AMORTISATION							
1 1013	333	DEPRECIATION	Depreciation and Amortisation	394,770.00	-	394,770.00	414,510.00	435,240.00	-
		REPAIRS AND MAINTENANCE							
1 1013	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	50,000.00	22,286.38	52,500.00	55,130.00	57,890.00	-
1 1013	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	5,880.00	2,940.00	6,180.00	6,490.00	6,820.00	-
		GENERAL EXPENDITURE							
1 1013	394	INSURANCE	General Expenditure	3,700.00	3,694.14	3,780.00	3,970.00	4,170.00	-
1 1013	395	WORKMEN'S COMPENSATION	General Expenditure	-	-	-	-	-	-
1 1013	405	SERVICE FEES ELECTRICITY & WAT	General Expenditure	109,690.00	54,844.38	111,890.00	117,490.00	123,370.00	-
1 1013	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	-	-	-	-	-	-
1 1013	432	CLEANING ACCESSORIES	General Expenditure	2,000.00	36.79	2,040.00	2,150.00	2,260.00	-
1 1013	437	UNIFORMS	General Expenditure	-	-	-	-	-	-
1 1013	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	-	-	-	-	-	-
TOTAL				566,040.00	83,801.69	571,160.00	599,740.00	629,750.00	

Waste Management - Refuse			Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME									
1	1014	23	AVAILABILITY FEES	Service Charges	-	-	-	-	-
1	1014	34	SANITARY DISPOSALS	Service Charges	-	-	-	-	-
1	1014	35	REFUSE REMOVAL	Service Charges	-4,161,420.00	-2,080,708.23	-6,958,400.00	-7,306,320.00	-7,671,640.00
1	1014	157	EQUITABLE SHARE GRANT	Grants Income	-2,942,520.00	-1,471,260.00	-3,418,020.00	-3,692,700.00	-3,988,440.00
1	1014	186	SUNDRIES	Other Income	-	-	-	-	-
1	1014	248	REFUSE (FREE BASIC SERVICES)	Service Charges	1,106,060.02	553,030.01	1,486,200.00	1,560,510.00	1,638,540.00
EXPENDITURE									
EMPLOYEE COST									
1	1014	282	SALARIES	Employee Cost	689,610.00	344,802.68	703,690.63	738,880.63	775,830.63
1	1014	283	WAGES	Employee Cost	45,000.00	37,850.00	-	-	-
1	1014	284	BONUSES	Employee Cost	65,500.00	65,424.55	58,640.89	61,580.89	64,660.89
1	1014	285	OVERTIME	Employee Cost	74,320.00	37,155.39	16,000.00	16,800.00	17,640.00
1	1014	286	HOUSING SUBSIDY	Employee Cost	6,030.00	3,012.00	6,024.00	6,334.00	6,654.00
1	1014	287	STANDBY ALLOWANCES	Employee Cost	71,180.00	35,589.12	-	-	-
1	1014	288	VEHICLE ALLOWANCES	Employee Cost	42,840.00	21,420.00	-	-	-
1	1014	291	RENT ALLOWANCES	Employee Cost	3,000.00	1,500.00	3,000.00	3,150.00	3,310.00
1	1014	292	ACTING ALLOWANCES	Employee Cost	6,440.00	6,437.80	-	-	-
1	1014	293	LEAVE RESERVE FUND	Employee Cost	4,320.00	2,160.00	4,540.00	4,770.00	5,010.00
1	1014	296	PENSION FUND CONTRIBUTION	Employee Cost	124,040.00	62,019.05	126,664.31	133,004.31	139,664.31
1	1014	297	MEDICAL FUND	Employee Cost	24,210.00	12,011.40	26,733.60	28,073.60	29,483.60
1	1014	298	GROUP INSURANCE	Employee Cost	1,180.00	589.43	1,313.04	1,383.04	1,453.04
1	1014	299	UIF	Employee Cost	10,630.00	5,314.11	8,310.96	8,730.96	9,170.96
DEBT IMPAIRMENT									
1	1014	325	BAD DEBT PROVISION	Debt Impairment	852,410.00	-	672,660.00	594,180.00	623,890.00
DEPRECIATION AND AMORTISATION									
1	1014	333	DEPRECIATION	Depreciation and Amortisation	7,660.00	-	7,660.00	8,050.00	8,460.00
REPAIRS AND MAINTENANCE									
1	1014	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	1,630.00	811.73	5,000.00	5,250.00	5,520.00
1	1014	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	402,600.00	-	422,730.00	443,870.00	466,070.00
1	1014	344	R&M: VEHICLES	Repairs and Maintenance	140,000.00	31,570.55	147,000.00	154,350.00	162,070.00
GENERAL EXPENDITURE									
1	1014	394	INSURANCE	General Expenditure	15,400.00	15,392.25	15,710.00	16,500.00	17,330.00
1	1014	395	WORKMEN'S COMPENSATION	General Expenditure	9,960.00	-	10,160.00	10,670.00	11,210.00
1	1014	399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	2,000.00	-	2,040.00	2,150.00	2,260.00
1	1014	402	FUEL & OIL	General Expenditure	85,550.00	42,773.14	87,270.00	91,640.00	96,230.00
1	1014	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	500.00	246.00	510.00	540.00	570.00
1	1014	413	BLACK BAGS (REFUSE)	General Expenditure	600,000.00	4,459.55	250,000.00	262,500.00	275,630.00
1	1014	423	LICENSES	General Expenditure	8,000.00	494.25	8,160.00	8,570.00	9,000.00
1	1014	432	CLEANING ACCESSORIES	General Expenditure	2,480.00	1,237.71	2,530.00	2,660.00	2,800.00
1	1014	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	9,620.00	4,807.64	9,820.00	10,320.00	10,840.00
1	1014	439	MEDICAL/SAFETY CERTIFICATES	General Expenditure	12,000.00	-	12,240.00	12,860.00	13,510.00
1	1014	466	CELL PHONES	General Expenditure	2,780.00	1,386.87	2,840.00	2,990.00	3,140.00
PROVISIONS									
1	1014	482	PROVISION LANDFAL SITES	Provisions	350,000	0	-	-	-
TOTAL					-2,326,990	-2,260,383	(6,278,973)	(6,808,703)	(7,260,133)

Waste Management - Sewerage		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1015	18	CONNECTION FEES	Other Income	-	-	-	-	-
1 1015	22	AVAILABILITY FEES	Service Charges	-286,660.00	-143,326.62	-982,620.00	-1,031,760.00	-1,083,350.00
1 1015	33	SEWERAGE FEES	Service Charges	-5,232,210.00	-2,961,879.27	-6,132,300.00	-6,438,920.00	-6,760,870.00
1 1015	34	SANITARY DISPOSALS	Service Charges	-203,870.00	-101,930.82	-214,070.00	-224,780.00	-236,020.00
1 1015	157	EQUITABLE SHARE GRANT	Grants Income	-3,432,840.00	-1,716,420.00	-3,987,690.00	-4,308,180.00	-4,653,180.00
1 1015	186	SUNDRIES	Other Income	-300.00	-	-320.00	-340.00	-360.00
1 1015	246	SEWERAGE (FREE BASIC SERVICES)	Service Charges	1,017,590.00	436,602.23	1,068,470.00	1,121,900.00	1,178,000.00
EXPENDITURE								
EMPLOYEE COST								
1 1015	282	SALARIES	Employee Cost	594,510.00	297,253.73	978,566.05	1,027,496.05	1,078,876.05
1 1015	283	WAGES	Employee Cost	12,500.00	11,200.00	-	-	-
1 1015	284	BONUSES	Employee Cost	80,000.00	45,775.75	81,547.17	85,627.17	89,917.17
1 1015	285	OVERTIME	Employee Cost	98,820.00	49,408.39	46,000.00	48,300.00	50,720.00
1 1015	286	HOUSING SUBSIDY	Employee Cost	-	-	-	-	-
1 1015	287	STANDBY ALLOWANCES	Employee Cost	81,110.00	40,551.68	-	-	-
1 1015	291	RENT ALLOWANCES	Employee Cost	-	-	-	-	-
1 1015	292	ACTING ALLOWANCES	Employee Cost	11,580.00	11,572.20	-	-	-
1 1015	293	LEAVE RESERVE FUND	Employee Cost	8,180.00	4,088.00	8,590.00	9,020.00	9,480.00
1 1015	296	PENSION FUND CONTRIBUTION	Employee Cost	109,530.00	54,761.67	176,141.89	184,951.89	194,201.89
1 1015	297	MEDICAL FUND	Employee Cost	17,980.00	8,987.40	19,634.40	20,624.40	21,664.40
1 1015	298	GROUP INSURANCE	Employee Cost	2,690.00	1,344.81	2,012.04	2,122.04	2,232.04
1 1015	299	UIF	Employee Cost	8,890.00	4,441.27	10,353.46	10,873.46	11,423.46
DEBT IMPAIRMENT								
1 1015	325	BAD DEBT PROVISION	Debt Impairment	1,071,980.00	-	845,920.00	747,230.00	784,600.00
DEPRECIATION AND AMORTISATION								
1 1015	333	DEPRECIATION	Depreciation and Amortisation	1,346,410.00	-	1,346,410.00	1,413,740.00	1,484,430.00
REPAIRS AND MAINTENANCE								
1 1015	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	20,000.00	7,279.41	60,000.00	63,000.00	66,150.00
1 1015	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	20,000.00	-	21,000.00	22,050.00	23,180.00
1 1015	343	R&M: DISTRIBUTION NE	Repairs and Maintenance	121,240.00	60,617.15	127,310.00	133,680.00	140,370.00
1 1015	344	R&M: VEHICLES	Repairs and Maintenance	90,000.00	17,266.63	94,500.00	99,230.00	104,200.00
1 1015	347	R&M: DAMS	Repairs and Maintenance	5,000.00	-	110,000.00	115,500.00	121,280.00
CAPITAL								
1 1015	355	SMALL ASSETS LIST	Capital	-	-	-	-	-
FINANCE COST								
1 1015	359	INTEREST EXTERNAL	Finance Cost	217,580.00	108,786.97	204,970.00	194,670.00	183,000.00
GENERAL EXPENDITURE								
1 1015	394	INSURANCE	General Expenditure	9,550.00	9,543.20	9,750.00	10,240.00	10,760.00
1 1015	395	WORKMEN'S COMPENSATION	General Expenditure	-	-	-	-	-
1 1015	399	SUBSTANCE & TRAVEL EXPENSE	General Expenditure	-	-	-	-	-
1 1015	400	TELEPHONE	General Expenditure	1,000.00	-	1,020.00	1,080.00	1,140.00
1 1015	402	FUEL & OIL	General Expenditure	42,440.00	21,215.33	43,290.00	45,460.00	47,740.00
1 1015	404	CHEMICALS	General Expenditure	20,200.00	10,097.87	20,610.00	21,650.00	22,740.00
1 1015	405	SERVICE FEES ELECTRI	General Expenditure	234,490.00	117,243.15	239,180.00	251,140.00	263,700.00
1 1015	410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	500.00	246.00	510.00	540.00	570.00
1 1015	423	LICENSES	General Expenditure	12,000.00	198.00	12,240.00	12,860.00	13,510.00
1 1015	424	MEDICINE & BANDAGES	General Expenditure	120.00	57.76	130.00	140.00	150.00
1 1015	425	SAMPLES ANALYSES	General Expenditure	45,000.00	27,500.00	45,900.00	48,200.00	50,610.00
1 1015	432	CLEANING ACCESSORIES	General Expenditure	7,510.00	3,752.27	7,670.00	8,060.00	8,470.00
1 1015	437	UNIFORMS	General Expenditure	5,000.00	-	30,000.00	31,500.00	33,080.00
1 1015	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	8,269.50	4,134.75	8,439.50	8,869.50	9,319.50
1 1015	439	MEDICAL/SAFETY CERTIFICATES	General Expenditure	9,000.00	-	9,180.00	9,640.00	10,130.00
1 1015	444	MATERIAL & STOCK	General Expenditure	2,000.00	-	-	-	-
1 1015	466	CELL PHONES	General Expenditure	2,000.00	1,000.00	2,040.00	2,150.00	2,260.00
1 1015	467	RADIO NETWORKS	General Expenditure	3,000.00	-	3,060.00	3,220.00	3,390.00
1 1015	500	CONTRACTED SERVICES	General Expenditure	1,000.00	-	1,020.00	1,080.00	1,140.00
TOTAL				-3,817,220	-3,568,631	-5,681,540	-6,248,110	-6,711,370

Traffic		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1016	120	FINES PROVINCIAL TRAFIC	Fines	-137,990.00	-68,991.23	-144,890.00	-152,140.00	-159,750.00
1 1016	122	FINES SPEED CAMERA	Fines	-534,060.00	-267,030.00	-1,374,550.00	-1,443,280.00	-1,515,450.00
1 1016	130	TRADING LICENCES	Licences & Permits	-1,980.00	-986.91	-2,080.00	-2,190.00	-2,300.00
1 1016	132	APPLICATION DRIVERS LICENCE	Agency Fees	-2,850.00	-1,425.00	-3,000.00	-3,150.00	-3,310.00
1 1016	135	ID CARD DRIVERS LICENCES	Agency Fees	-12,190.00	-6,092.12	-12,800.00	-13,440.00	-14,120.00
1 1016	136	LEARNERS LICENCES	Agency Fees	-99,640.00	-49,815.90	-104,630.00	-109,870.00	-115,370.00
1 1016	145	COMMISSION	Agency Fees	-190,630.16	-95,315.08	-400,000.00	-420,000.00	-441,000.00
EXPENDITURE								
EMPLOYEE COST								
1 1016	282	SALARIES	Employee Cost	564,100.00	282,049.50	902,608.15	947,748.15	995,138.15
1 1016	283	WAGES	Employee Cost	-	-	-	-	-
1 1016	284	BONUSES	Employee Cost	45,000.00	44,179.25	54,623.90	57,363.90	60,233.90
1 1016	285	OVERTIME	Employee Cost	69,660.00	34,827.25	75,000.00	78,750.00	82,690.00
1 1016	288	VEHICLE ALLOWANCES	Employee Cost	135,660.00	67,830.00	-	-	-
1 1016	291	RENT ALLOWANCES	Employee Cost	6,000.00	3,000.00	6,000.00	6,300.00	6,620.00
1 1016	292	ACTING ALLOWANCES	Employee Cost	36,500.00	9,120.76	-	-	-
1 1016	293	LEAVE RESERVE FUND	Employee Cost	1,500.00	750.00	1,580.00	1,660.00	1,750.00
1 1016	296	PENSION FUND CONTRIBUTION	Employee Cost	111,910.00	55,953.66	117,987.62	123,887.62	130,087.62
1 1016	297	MEDICAL FUND	Employee Cost	49,020.00	24,508.80	72,288.00	75,908.00	79,708.00
1 1016	298	GROUP INSURANCE	Employee Cost	2,580.00	1,289.95	2,940.72	3,090.72	3,250.72
1 1016	299	UIF	Employee Cost	6,400.00	3,196.67	8,439.28	8,869.28	9,319.28
DEPRECIATION AND AMORTISATION								
1 1016	333	DEPRECIATION	Depreciation and Amortisation	33,600.00	-	33,600.00	35,280.00	37,050.00
REPAIRS AND MAINTENANCE								
1 1016	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	10,000.00	7.53	10,500.00	11,030.00	11,590.00
1 1016	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	1,190.00	-	30,000.00	31,500.00	33,080.00
1 1016	350	R&M: ROAD SIGNS	Repairs and Maintenance	20,000.00	-	10,000.00	10,500.00	11,030.00
CAPITAL								
1 1016	355	SMALL ASSETS LIST	Capital	50,000.00	29,011.02	-	-	-
FRUITLESS AND WASTEFULL EXPENDITURE								
1 1016	361	FINES AND PENALTIES PAID TO CR	Fruitless and Wasteful Expenditure	-	-	-	-	-
GENERAL EXPENDITURE								
1 1016	371	TRAFFIC SERVICES	General Expenditure	455,920.00	227,959.55	465,040.00	488,300.00	512,720.00
1 1016	394	INSURANCE	General Expenditure	4,420.00	4,412.45	4,510.00	4,740.00	4,980.00
1 1016	395	WORKMEN'S COMPENSATION	General Expenditure	6,290.00	-	6,420.00	6,750.00	7,090.00
1 1016	396	PRINTING & STATIONERY	General Expenditure	21,090.00	10,541.48	21,520.00	22,600.00	23,730.00
1 1016	397	POSTAGE & STAMPS	General Expenditure	-	-	-	-	-
1 1016	399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	21,440.00	10,719.44	21,870.00	22,970.00	24,120.00
1 1016	400	TELEPHONE	General Expenditure	18,350.00	9,173.58	18,720.00	19,660.00	20,650.00
1 1016	402	FUEL & OIL	General Expenditure	2,670.00	1,333.35	2,730.00	2,870.00	3,020.00
1 1016	410	CONTRIBUTION BARGAINING COUNCIL	General Expenditure	240.00	118.90	250.00	270.00	290.00
1 1016	432	CLEANING ACCESSORIES	General Expenditure	520.00	255.89	540.00	570.00	600.00
1 1016	437	UNIFORMS	General Expenditure	5,000.00	-	5,100.00	5,360.00	5,630.00
1 1016	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	7,990.00	3,990.30	8,150.00	8,560.00	8,990.00
1 1016	448	TEST STATION CERTIFICATE	General Expenditure	5,000.00	-	5,100.00	5,360.00	5,630.00
1 1016	466	CELL PHONES	General Expenditure	7,160.00	3,575.49	7,310.00	7,680.00	8,070.00
1 1016	487	BEROEPS HANDLEIDINGS	General Expenditure	9,690.00	4,844.74	9,890.00	10,390.00	10,910.00
TOTAL				729,560	342,993	-139,232	-146,102	-153,322

Public Works		Description		Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME								
1 1017	54	RENT EQUIPMENT	Rental of Facilities	-3,690.00	-1,842.11	-3,880.00	-4,080.00	-4,290.00
1 1017	164	MUNIC. INFRASTRUCTURE GRANT (M	Grants Income	-9,494,000.00	-	-11,517,000.00	-12,149,000.00	-12,851,000.00
1 1017	171	PUBLIC TRANSPORT INFRASTRUCTURE	Grants Income	-900,000.00	-	-1,000,000.00	-	-
1 1017	186	SUNDRIES	Other Income	-10.00	-	-20.00	-30.00	-40.00
1 1017	234	SURPLUS WITH SELLING OF ASSETS	Profit Sale of Assets	-108,110.00	-108,105.00	-	-	-
EXPENDITURE								
EMPLOYEE COST								
1 1017	282	SALARIES	Employee Cost	2,174,410.00	1,087,202.25	640,184.82	672,194.82	705,804.82
1 1017	283	WAGES	Employee Cost	500,000.00	427,510.00	-	-	-
1 1017	284	BONUSES	Employee Cost	170,000.00	169,867.97	53,348.74	56,018.74	58,828.74
1 1017	285	OVERTIME	Employee Cost	215,680.00	107,835.48	80,000.00	84,000.00	88,200.00
1 1017	286	HOUSING SUBSIDY	Employee Cost	4,840.00	2,418.00	6,024.00	6,334.00	6,654.00
1 1017	287	STANDBY ALLOWANCES	Employee Cost	251,530.00	125,761.28	-	-	-
1 1017	288	VEHICLE ALLOWANCES	Employee Cost	198,600.00	99,297.00	-	-	-
1 1017	289	ALLOWANCES	Employee Cost	-	-	-	-	-
1 1017	291	RENT ALLOWANCES	Employee Cost	5,000.00	2,500.00	-	-	-
1 1017	292	ACTING ALLOWANCES	Employee Cost	-	-	-	-	-
1 1017	293	LEAVE RESERVE FUND	Employee Cost	15,000.00	11,470.00	15,750.00	16,540.00	17,370.00
1 1017	296	PENSION FUND CONTRIBUTION	Employee Cost	392,340.00	196,167.06	115,233.27	121,003.27	127,063.27
1 1017	297	MEDICAL FUND	Employee Cost	173,970.00	86,983.20	30,672.00	32,212.00	33,832.00
1 1017	298	GROUP INSURANCE	Employee Cost	10,390.00	5,194.32	-	-	-
1 1017	299	UIF	Employee Cost	34,710.00	17,353.99	7,103.05	7,463.05	7,843.05
DEPRECIATION AND AMORTIZATION								
1 1017	333	DEPRECIATION	Depreciation and Amortization	2,382,320.00	-	2,382,320.00	2,501,440.00	2,626,520.00
REPAIRS AND MAINTENANCE								
1 1017	338	R&M: TOOLS & EQUIPMENT	Repairs and Maintenance	8,000.00	1,235.03	8,400.00	8,820.00	9,270.00
1 1017	339	R&M: LAND & BUILDINGS	Repairs and Maintenance	20,000.00	-	20,000.00	21,000.00	22,050.00
1 1017	341	R&M: STREETS & PARKING AREAS	Repairs and Maintenance	150,000.00	62,166.73	220,000.00	231,000.00	242,550.00
1 1017	344	R&M: VEHICLES	Repairs and Maintenance	100,000.00	32,284.68	220,000.00	231,000.00	242,550.00
1 1017	345	R&M: MATERIAL & CASTING	Repairs and Maintenance	500.00	-	-	-	-
1 1017	348	MAINTENANCE STREET LIGHTING	Repairs and Maintenance	10,000.00	-	30,000.00	31,500.00	33,080.00
1 1017	350	R&M: ROAD SIGNS	Repairs and Maintenance	10,000.00	-	60,000.00	63,000.00	66,150.00
CAPITAL								
1 1017	524	TOOLS & EQUIPMENT	Capital	-	-	175,000.00	183,750.00	192,940.00
FINANCE COST								
1 1017	359	INTEREST EXTERNAL	Finance Cost	72,280.00	36,135.53	67,400.00	64,010.00	60,170.00
GRANT EXPENDITURE								
1 1017		MUN. INFRASTRUCTURE GRANT (MIG	Operating Grant Expenditure	-	575,850.00	-	-	-
1 1017		EPWP	Operating Grant Expenditure	-	10,941,150.00	12,149,000.00	12,851,000.00	-
GENERAL EXPENDITURE								
1 1017	394	INSURANCE	General Expenditure	13,240.00	13,237.34	13,510.00	14,190.00	14,900.00
1 1017	395	WORKMEN'S COMPENSATION	General Expenditure	24,020.00	-	24,510.00	25,740.00	27,030.00
1 1017	399	SUBSISTANCE & TRAVEL EXPENSE	General Expenditure	18,000.00	12,586.30	18,360.00	19,280.00	20,250.00
1 1017	400	TELEPHONE	General Expenditure	70,200.00	35,095.46	71,610.00	75,200.00	78,960.00
1 1017	402	FUEL & OIL	General Expenditure	158,380.00	79,187.12	161,550.00	169,630.00	178,120.00
1 1017	410	CONTRIBUTION BARGAINING COUNCIL	General Expenditure	1,140.00	565.80	1,170.00	1,230.00	1,300.00
1 1017	421	EQUIPMENT RENT, ETC.	General Expenditure	19,200.00	9,600.00	19,590.00	20,570.00	21,600.00
1 1017	423	LICENSES	General Expenditure	23,650.00	11,820.75	24,130.00	25,340.00	26,610.00
1 1017	424	MEDICINE & BANDAGES	General Expenditure	200.00	-	210.00	230.00	250.00
1 1017	427	TRAINING	General Expenditure	8,000.00	-	8,160.00	8,570.00	9,000.00
1 1017	432	CLEANING ACCESSORIES	General Expenditure	660.00	-	680.00	720.00	760.00
1 1017	434	STREET LIGHTING (ESCOM)	General Expenditure	86,480.00	43,214.53	88,160.00	92,570.00	97,200.00
1 1017	437	UNIFORMS	General Expenditure	6,000.00	-	6,120.00	6,430.00	6,760.00
1 1017	438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	28,770.00	14,384.75	29,350.00	30,820.00	32,370.00
1 1017	439	MEDICAL/SAFETY CERTIFICATES	General Expenditure	10,000.00	-	10,200.00	10,710.00	11,250.00
1 1017	466	CELL PHONES	General Expenditure	8,120.00	4,057.91	8,290.00	8,710.00	9,150.00
1 1017	467	RADIO NETWORKS	General Expenditure	3,000.00	-	-	-	-
TOTAL				-3,427,730	2,585,185	4,613,136	4,837,116	5,072,056

Proclaimed Roads				Description	Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME									
1	1018	169	MAINT. OF PROCLAIMED ROADS - P	Grants Income	-37,000.00	-	-37,000.00	-	-
1	1018	176	CDW OPERATIONAL SUP. GRANTS	Grants Income	-	-	-	-	-
1	1018	234	SURPLUS WITH SELLING OF ASSETS	Other Income	-	-	-	-	-
EXPENDITURE									
GRANT EXPENDITURE									
1	1018	349	MAINT. OF PROC. ROADS - PROV G	Operating Grant Expenditure	25,000.00	-	37,000.00	-	-
TOTAL					-12,000	-	-	-	-

Water		Description	Adjustment Budget 11/12	Expend 31 Dec 11	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME							
1 1019	18	CONNECTION FEES	-5,000.00	1,910.00	-6,000.00	-6,300.00	-6,620.00
1 1019	21	AVAILABILITY FEES	-1,280.00	-636.00	-528,120.00	-554,530.00	-582,260.00
1 1019	31	RE-CONNECTION FEES	-25,940.00	-12,966.30	-27,240.00	-28,610.00	-30,050.00
1 1019	32	MINUTE WATER	-23,020.00	-11,507.20	-24,180.00	-25,390.00	-26,660.00
1 1019	37	SELLING OF WATER (PRE PAID)	-47,050.00	-23,522.59	-49,410.00	-51,890.00	-54,490.00
1 1019	38	SELLING OF WATER	-4,452,760.00	-2,226,378.19	-6,706,230.00	-7,041,550.00	-7,393,630.00
1 1019	39	IRRIGATION WATER (TURN TO USE)	-102,680.00	-51,336.20	-117,400.00	-123,270.00	-129,440.00
1 1019	157	EQUITABLE SHARE GRANT	-2,288,640.00	-1,144,320.00	-2,872,100.00	-3,102,120.00	-3,400,000.00
1 1019	164	MUNIC. INFRASTRUCTURE GRANT (M			-5,000,000.00	-6,000,000.00	
1 1019	230	RECOVERABLE COSTS; NETWORKS					
1 1019	247	WATER (FREE GK)	338,940.32	169,470.16	355,890.32	373,690.32	392,380.32
EXPENDITURE							
EMPLOYEE COST							
1 1019	282	SALARIES	801,510.00	400,750.26	1,476,722.66	1,550,562.66	1,628,092.66
1 1019	283	WAGES	170,000.00	148,450.00			
1 1019	284	BONUSES	65,000.00	65,920.70	119,954.18	125,954.18	132,254.18
1 1019	285	OVERTIME	173,690.00	86,843.78	149,500.00	156,980.00	164,830.00
1 1019	286	HOUSING SUBSIDY	2,200.00	1,098.00	8,460.00	8,890.00	9,340.00
1 1019	287	STANDBY ALLOWANCES	145,220.00	72,608.64			
1 1019	288	VEHICLE ALLOWANCES			82,926.00	87,076.00	91,436.00
1 1019	291	RENT ALLOWANCES	3,000.00	1,500.00	3,000.00	3,150.00	3,310.00
1 1019	293	LEAVE RESERVE FUND	5,000.00	3,280.00	5,250.00	5,520.00	5,800.00
1 1019	296	PENSION FUND CONTRIBUTION	147,060.00	73,526.40	259,101.02	272,061.02	285,671.02
1 1019	297	MEDICAL FUND	67,820.00	33,907.20	94,010.40	98,720.40	103,660.40
1 1019	299	UIF	15,150.00	7,574.72	14,955.93	15,705.93	16,495.93
DEBT IMPAIRMENT							
1 1019	325	BAD DEBT PROVISION	215,550.00		170,100.00	150,250.00	157,770.00
DEPRECIATION AND AMORTIZATION							
1 1019	333	DEPRECIATION	1,655,110.00		1,655,110.00	1,737,870.00	1,824,770.00
REPAIRS AND MAINTENANCE							
1 1019	338	R&M: TOOLS & EQUIPMENT	124,920.00	62,458.21	131,170.00	137,730.00	144,620.00
1 1019	339	R&M: LAND & BUILDINGS	7,600.00		45,000.00	47,250.00	49,620.00
1 1019	343	R&M: DISTRIBUTION NETWORKS	388,110.00	194,051.97	450,000.00	472,500.00	496,130.00
1 1019	344	R&M: VEHICLES	100,000.00	24,766.79	90,000.00	94,500.00	99,230.00
CAPITAL							
1 1019	355	SMALL ASSETS LIST	10,000.00				
FINANCE COST							
1 1019	359	INTEREST EXTERNAL	558,110.00	279,053.02	526,260.00	499,820.00	469,860.00
FRUITLESS & WASTEFULL EXPENDITURE							
1 1019	363	FINES AND PENALTIES PAID TO CR					
BULK PURCHASES							
1 1019	367	WATER	670,000.00		440,000.00	462,000.00	485,100.00
1 1019	382	MUN. INFRASTRUCTURE GRANT (MIG				5,000,000.00	6,000,000.00
1 1019	383	EDEN - GRANT					
GENERAL EXPENDITURE							
1 1019	394	INSURANCE	14,680.00	14,673.95	14,980.00	15,730.00	16,520.00
1 1019	395	WORKMEN'S COMPENSATION	18,420.00		18,790.00	19,730.00	20,720.00
1 1019	396	PRINTING & STATIONERY	70.00	31.80	80.00	90.00	100.00
1 1019	399	SUBSISTANCE & TRAVEL EXPENSE	9,130.00	4,564.80	9,320.00	9,790.00	10,280.00
1 1019	400	TELEPHONE	930.00	462.29	950.00	1,000.00	1,050.00
1 1019	402	FUEL & OIL	200,000.00	108,755.14	204,000.00	214,200.00	224,910.00
1 1019	404	CHEMICALS	300,000.00	65,416.34	200,000.00	210,000.00	220,500.00
1 1019	405	SERVICE FEES ELECTRICITY & WAT	652,010.00	326,004.40	665,060.00	698,320.00	733,240.00
1 1019	410	CONTRIBUTION BARGAINING COUNCIL	550.00	270.60	570.00	600.00	630.00
1 1019	423	LICENSES	3,400.00	1,698.20	3,470.00	3,650.00	3,840.00
1 1019	425	SAMPLES ANALYSES	20,000.00		20,400.00	21,420.00	22,500.00
1 1019	432	CLEANING ACCESSORIES	3,910.00	1,950.92	3,990.00	4,190.00	4,400.00
1 1019	437	UNIFORMS	10,000.00		40,000.00	42,000.00	44,100.00
1 1019	438	COUNCIL CONTRIBUTION SKILLS LE	11,860.00	5,925.43	12,100.00	12,710.00	13,350.00
1 1019	439	MEDICAL/SAFETY CERTIFICATES	10,000.00		10,200.00	10,710.00	11,250.00
1 1019	444	MATERIAL & STOCK	10,000.00	1,205.85			
1 1019	466	CELL PHONES	28,300.00	14,149.50	28,870.00	30,320.00	31,840.00
1 1019	467	RADIO NETWORKS	5,000.00		5,100.00	5,360.00	5,630.00
TOTAL			16,880.32	-1,298,387.41	-2,801,749.49	-3,103,569.49	-3,400,039.49

Electricity		Description	Adjustment Budget 11/	Expend 31 Dec 11	Available	% Available	Budget 2012/13	Budget 2013/14	Budget 2014/15
INCOME									
1 1020 18	CONNECTION FEES	Other Income	-112,300.00	-56,147.72	3,019.30	-25.16	-120,000.00	-126,000.00	-132,300.00
1 1020 21	AVAILABILITY FEES	Service Charges	-33,600.00	-16,800.00	-16,097.76	45.99	-505,800.00	-531,090.00	-557,650.00
1 1020 26	SELLING OF ELECTRICITY	Service Charges	-7,620,720.00	-3,814,359.82	-1,716,034.87	25.51	-8,620,700.00	-9,051,740.00	-9,504,330.00
1 1020 27	BULK CONSUMERS (ELECTRICITY)	Service Charges	-12,002,270.00	-6,001,131.02	-2,416,318.87	17.88	-13,531,200.00	-14,207,760.00	-14,918,150.00
1 1020 28	PRE PAID METERS (ELECTRICITY)	Service Charges	-4,186,070.00	-2,093,033.53	-773,046.06	25.47	-5,049,000.00	-5,531,450.00	-6,278,030.00
1 1020 30	RE-CONNECTION FEES - NON PAYME	Other Income	-2,160.00	-1,179.81	-45,351.02	90.70	-2,500.00	-2,630.00	-2,770.00
1 1020 31	RE-CONNECTION FEES	Other Income	-5,510.00	-2,734.48	3,021.77	-100.00	-6,000.00	-6,300.00	-6,620.00
1 1020 41	CONTRIBUTION ELECTRICITY NETWO	Grants Income	-3,759,840.00	-1,879,920.00	-1,432,940.00	41.66	-4,367,470.00	-4,718,450.00	-5,096,340.00
1 1020 157	EQUITABLE SHARE GRANT	Grants Income	-4,942,840.00	-	-6,363,000.00	100.00	-5,000,000.00	-	-
1 1020 164	MUNIC. INFRASTRUCTURE GRANT (M	Grants Income	-5,930.00	-2,962.28	-3,929.84	196.49	-6,230.00	-6,550.00	-6,880.00
1 1020 186	SUNDRIES	Other Income	-3,050.00	-1,521.49	1,552.12	-155.21	-3,210.00	-3,380.00	-3,550.00
1 1020 211	CIRCUIT BREAKER - CHANGES	Other Income	128,690.00	64,343.86	311,869.00	77.96	135,130.00	141,890.00	148,990.00
1 1020 242	ELECTRICITY (FREE SOWWH)	Service Charges							
1 1020 249	ELECTRICITY - CHEESE FACTORY	Service Charges							
EXPENDITURE									
EMPLOYEE COST									
1 1020 282	SALARIES	Employee Cost	812,400.00	406,195.52	623,355.53	40.99	834,860.81	876,610.81	920,450.81
1 1020 283	WAGES	Employee Cost	30,000.00	24,800.00	39,120.00	81.50			
1 1020 284	BONUSES	Employee Cost	80,000.00	54,640.80	5,045.76	6.62	64,132.97	67,342.97	70,712.97
1 1020 285	OVERTIME	Employee Cost	44,940.00	22,467.81	12,879.31	29.66	85,000.00	88,250.00	91,670.00
1 1020 286	HOUSING SUBSIDY	Employee Cost	8,040.00	4,016.00					
1 1020 287	STANDBY ALLOWANCES	Employee Cost	128,210.00	64,102.40	8,161.08	9.27			
1 1020 288	VEHICLE ALLOWANCES	Employee Cost	92,990.00	46,494.60	71,144.25	38.52			
1 1020 291	RENT ALLOWANCES	Employee Cost	6,000.00		2,450.00	42.98			
1 1020 292	ACTING ALLOWANCES	Employee Cost	41,010.00	20,500.49	32,242.75	46.06			
1 1020 293	LEAVE RESERVE FUND	Employee Cost	60,000.00	51,854.00			63,000.00	66,150.00	69,460.00
1 1020 296	PENSION FUND CONTRIBUTION	Employee Cost	110,380.00	55,185.90	68,436.91	43.03	138,527.21	145,457.21	152,737.21
1 1020 299	MEDICAL FUND	Employee Cost	88,330.00	44,110.80	44,963.20	43.58	120,636.00	126,676.00	133,016.00
1 1020 297	GROUP INSURANCE	Employee Cost	3,180.00	589.44	10,083.48	93.73	1,414.36	1,494.36	1,494.36
1 1020 298	GROUP INSURANCE	Employee Cost	8,230.00	4,110.33	10,258.04	61.55	9,082.80	9,542.80	10,022.80
1 1020 299	UIF	Employee Cost							
DEBT IMPAIRMENT									
1 1020 325	BAD DEBT PROVISION	Debt Impairment	171,540.00				135,370.00	119,570.00	125,550.00
DEPRECIATION AND AMORTIZATION									
1 1020 333	DEPRECIATION	Depreciation and Amortization	1,198,720.00		549,900.00	100.00	1,198,720.00	1,258,660.00	1,321,600.00
REPAIRS AND MAINTENANCE									
1 1020 338	RRM: TOOLS & EQUIPMENT	Repairs and Maintenance	30,000.00	29,246.40	-117.28	-0.22	31,500.00	33,080.00	34,740.00
1 1020 343	RRM: DISTRIBUTION NETWORKS	Repairs and Maintenance	870,000.00	560,750.48	415,899.55	83.17	1,000,000.00	1,050,000.00	1,102,500.00
1 1020 344	RRM: VEHICLES	Repairs and Maintenance	14,550.00	7,272.34	14,756.02	74.26	40,000.00	42,000.00	44,100.00
CAPITAL									
1 1020 355	SMALL ASSETS LIST	Capital	80,000.00		10,000.00	100.00			
GRANT EXPENDITURE									
1 1020 373	OPERATING EXPENDITURE - GRANTS	Capital Grant Expenditure	2,100,000.00				5,000,000.00		
FINANCE COST									
1 1020 359	INTEREST EXTERNAL	Finance Cost	472,890.00	236,444.10	159,293.13	32.97	445,940.00	423,530.00	398,140.00
BULK PURCHASES									
1 1020 366	ELECTRICITY	Bulk Purchases	17,500,000.00	7,605,018.64	5,002,625.51	26.32	19,773,860.00	20,762,560.00	22,838,820.00
GENERAL EXPENDITURE									
1 1020 394	INSURANCE	General Expenditure	18,000.00	17,547.17			18,360.00	19,280.00	20,250.00
1 1020 395	WORKMENS COMPENSATION	General Expenditure	11,460.00		11,459.00	100.00	11,690.00	12,280.00	12,900.00
1 1020 396	PRINTING & STATIONERY	General Expenditure	2,000.00		414.00	20.70	2,040.00	2,150.00	2,260.00
1 1020 399	SUBSTANCE & TRAVEL EXPENSE	General Expenditure	62,350.00	31,193.87	4,199.00	83.98	3,020.00	3,180.00	3,340.00
1 1020 400	TELEPHONE	General Expenditure	62,350.00	31,193.87	7,337.94	9.40	63,640.00	66,830.00	70,180.00
1 1020 402	FUEL & OIL	General Expenditure	62,120.00	31,057.85	41,782.49	52.22	63,370.00	66,540.00	69,870.00
1 1020 405	SERVICE FEES ELECTRICITY & WAT	General Expenditure	137,170.00	68,581.33	16,019.55	17.79	139,920.00	146,920.00	154,270.00
1 1020 410	CONTRIBUTION BARGAINING COUNCI	General Expenditure	570.00	280.40	-97.00	-17.96	590.00	620.00	660.00
1 1020 421	EQUIPMENT RENT, ETC.	General Expenditure	6,780.00	3,386.40	5,000.00	100.00	6,920.00	7,270.00	7,640.00
1 1020 423	LICENSES	General Expenditure	10,000.00	250.00	3,112.00	31.12	10,200.00	10,710.00	11,250.00
1 1020 427	TRAINING	General Expenditure	9,540.00	4,767.44	30,000.00	100.00	9,740.00	10,230.00	10,750.00
1 1020 432	CLEANING ACCESSORIES	General Expenditure	1,000.00		1,000.00	100.00	1,020.00	1,080.00	1,140.00
1 1020 437	UNIFORMS	General Expenditure	30,000.00	351.84	16,818.00	33.63	30,600.00	32,130.00	33,740.00
1 1020 438	COUNCIL CONTRIBUTION SKILLS LE	General Expenditure	11,450.00	5,723.04	6,927.01	37.61	11,860.00	12,270.00	12,690.00
1 1020 439	MEDICAL/SAFETY CERTIFICATES	General Expenditure	2,000.00		2,000.00	100.00	2,040.00	2,150.00	2,260.00
1 1020 466	CELL PHONES	General Expenditure	10,000.00	4,132.85	9,192.71	36.77	10,200.00	10,710.00	11,250.00
1 1020 467	RADIO NETWORKS	General Expenditure	16,700.00	8,346.00	4,007.90	80.15			
1 1020 492	COMMISSION: PRE-PAID ELECTRICI	General Expenditure	204,270.00	85,109.59	-72,915.15	-100.00	50,000.00	52,500.00	55,130.00
1 1020 500	CONTRACTED SERVICES	General Expenditure	38,260.00	19,138.94			20,000.00	21,000.00	22,050.00
TOTAL			7,967,800	4,286,320			(8,299,976)	(8,914,766)	(9,510,786)